United Nations ST/IC/2002/3

Secretariat

7 January 2002

Information circular*

To: Members of the staff at Headquarters

From: The Assistant Secretary-General for Human Resources Management

Subject: **After-school recreation and study programme for United Nations children**

1. The after-school recreation and study programme is open to 5- to 11-year-old children whose parents work at the United Nations. Conducted under the auspices of an independent Board of Trustees, the programme offers arts and crafts, athletic activities, dance and creative movement, games and homework under the supervision of qualified staff.

2. Begun over 31 years ago to assist working parents who were not in a position to provide after-school care for their young children, the programme enjoys limited subsidies, which make it possible to open it up to parents at the cost of $500 per child per semester. This fee represents only a part of the actual cost per child incurred by the programme. Special family circumstances will be taken into consideration for those families with a net joint income below $30,000. Depending upon the demand, further criteria may be established by the Board of Trustees.

3. The spring 2002 semester will run from Monday to Friday, beginning Friday, 1 February 2002, from 3.15 p.m. to 5.45 p.m. Transportation will be provided from the United Nations International School building at 25th Street to the Secretariat building, 42nd Street and First Avenue entrance. Other arrangements will have to be made on an individual basis for children coming from other schools.

4. Interested parents are invited to complete the attached application form and return it no later than 28 January 2002 to room DC2-839.

5. Staff members are encouraged to enrol their children between the ages of 5 and 11 years in the programme. It is assumed that parents who do not choose to enrol their children are making other arrangements. If staff members require that their children meet them and remain for any length of time within any of the Secretariat buildings, the Administration suggests that parents ensure that their children respect the working areas of other staff and maintain the proper decorum.

6. For further information, please call extension 3.8730.

7. *Note new premises*: Dag Hammarskjöld Library, lower level, room S-B1-52.

* Expiration date of the present information circular: 30 June 2002.

02-20348 (E) 090102

Application for the after-school recreation and study programme for United Nations children

Spring semester 2002

Renewal ☐

New application ☐

Instructions: Please answer all questions. Write NONE when applicable. Incomplete applications will not be accepted.

Child's name _____

Birth date _____ Sex _____ Grade _____

School currently attending _____ Location _____

Previously enrolled in after-school recreation and study programme? Yes/No

Name of parent or guardian _____ Room _____ Ext. _____

Home address _____ Tel. _____

Grade and step _____ Education grant: Yes/No Nationality _____

Name of spouse _____

Does your spouse work in the United Nations or a specialized agency? Yes/No

If yes, please give grade and step _____ Education grant: Yes/No

Room _____ Ext. _____

If not, please give spouse's (a) Occupation _____

(b) Employer _____ Address _____ Tel. _____

Information on other dependent children:

	Child's name	Sex	Birth date	School	Location of school
1.	_____	_____	_____	_____	_____
2.	_____	_____	_____	_____	_____
3.	_____	_____	_____	_____	_____

While the programme, to the extent of its capability, is open to all United Nations parents, it is a subsidized programme established essentially for those working parents who are not in a position to provide after-school care for their young children. Therefore, all parents are expected to pay $500 for each child per semester, which represents only part of the actual cost per child incurred by the programme. Special family circumstances will, however, be taken into consideration for those families with a net joint income below $30,000.

How many persons does your family salary provide for? _____

Is your net family income* above $30,000? Yes/No

You may be asked to provide supporting information at a later date.

Certification

I certify that the above information is correct and complete to the best of my knowledge and belief.

Date _____ Signature _____

Payment made to ASRSP is attached. This fee is non-refundable unless the programme is discontinued. **There will be a late fee of $50.**

The hours are from 3.15 p.m. to 5.45 p.m. Any early arrival must be supervised by the accompanying adult until 3.15 p.m. The programme cannot assume responsibility for any child brought to its premises prior to the scheduled opening time. Children must be picked up at the latest by 5.45 p.m. Children will be asked to leave the programme if parents fail to pick them up on time on two occasions. In such an event, there will be no refund of the fee.

* Net income is defined as salaries, post adjustment, education grant and dependency, housing and any other allowances, minus United Nations staff assessment and United Nations pension contribution.

United Nations ST/IC/2002/4

Secretariat

8 January 2002

English only

Information circular*

To: Staff members who are liable to pay income taxes to United States tax authorities on United Nations salaries and emoluments

From: The Controller

Subject: **Payment of 2001 income taxes**

Deadlines for submission of requests for reimbursement of 2001 taxes

Staff serving in the United States:	1 March 2002
Staff serving elsewhere:	1 April 2002

Inquiries

Payroll Section, Room S-1830
Telephone: (212) 963-2949
Fax: (212) 963-1544
Lotus Notes Mail: Tax, Unit
Internet: tax@un.org
Intranet: http://www3.un.org/Accounts/tax

In person or by phone:

1 to 15 April 2002:	9.30 a.m. to 5.30 p.m.
At all other times:	3 to 5 p.m.

* Expiration date of the present circular: 31 December 2003.

02-20456 (E) 150102

Note

The present circular contains important information about the reimbursement of income taxes by the United Nations. Read it carefully and be sure that anybody who assists you in the preparation of your tax returns reads it also. You will be required to certify as to the accuracy of certain statements made in your request for reimbursement and to give consent to the Organization to obtain certain verifications directly from the Internal Revenue Service (IRS). This is explained fully in paragraphs 5 to 9 below. Please note in particular paragraph 8, which defines your responsibility for informing the Organization of any change in your tax liability or filing of amended tax returns for any reason.

Tax advice and tax forms. Staff members who need detailed tax advice and/or tax forms should refer to paragraphs 23 to 25 for further information and a listing of addresses, telephone numbers and Internet sites for IRS and state tax help services.

Staff members of dual nationality. A staff member's registered nationality and/or resident status with the United Nations determines his or her eligibility for reimbursement of income taxes. Staff members who are nationals of the United States of America must register as such to be eligible for reimbursement of United States income taxes on United Nations earnings.

Signing the waiver. According to the United States Immigration and Nationality Act of 1952, staff members who are or who become permanent residents of the United States must sign the Waiver of Rights, Privileges, Exemptions and Immunities within 10 days of receiving notification of admission for permanent residence or effective date of employment with the United Nations.

Minimizing of tax. You are required to make maximum use of all adjustments to income, deductions and exemptions available to you and to certify to this effect (see paras. 12-15).

Cheques made payable to tax authorities for your account. Cheques for reimbursement of taxes or for tax advances will normally be made payable to a tax authority for your account. They must be transmitted to the appropriate tax authorities or returned to the Payroll Section. These cheques made payable to tax authorities must *never*, under any circumstances, be deposited into a personal account.

Staff members due large refunds from tax authorities. Large refunds are often due to overpayment of tax advances by the United Nations. Please refer to paragraphs 49 to 51 for an explanation as to how any excess reimbursements for 2001 will be handled.

Taxpaying staff members stationed outside the United States. Those assigned to a United Nations office or mission outside the United States during 2000 or 2001 or 2002, should give particular attention to the information contained in paragraphs 69 to 91.

New source for income tax information. Income tax information specific to the needs of United States taxpayers working for the United Nations is available through the Intranet to personnel stationed in New York at http://www3.un.org/Accounts/tax. Personnel at Headquarters with access to the United Nations Intranet site are encouraged to explore this alternative.

Acknowledgement of receipt of revised and/or amended returns. Staff members who file revised and/or amended returns with the tax authorities must submit copies to the Tax Unit. They will receive an acknowledgement of receipt of such revised and/or amended returns within one month. If staff members do not receive such acknowledgement within the prescribed time, they should contact the Tax Unit.

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Introduction

1. A staff member who is a United States citizen or a permanent resident ("green card" holder) who has signed the Waiver of Rights, Privileges, Exemptions and Immunities (the Waiver) is subject to income taxation by the United States on his or her earnings from the United Nations. The main criterion of determination by the United Nations of entitlement to reimbursement of income taxes is the staff member's registered nationality and/or resident status with the United Nations, in compliance with staff rule 104.8 (a), which provides that "in the application of Staff Regulations and Staff Rules, the United Nations shall not recognize more than one nationality for each staff member". According to the United States Immigration and Nationality Act of 1952, the Waiver should be signed within 10 days of receiving notification of admission for permanent residence or joining the Organization. It is the staff member's **personal responsibility** to ascertain and meet his or her legal obligations, if any, arising under United States federal, state and municipal income tax laws.

2. A staff member who is liable for such taxes for 2001 and/or 2002 and who wishes to claim reimbursement from the United Nations may apply for reimbursement of such taxes in accordance with the procedures set out in the present circular.

I. United Nations policies on income tax reimbursement

A. Rationale for reimbursement of taxes levied on United Nations income

3. Most Member States, by acceding to section 18 (b) of the Convention on the Privileges and Immunities of the United Nations, have exempted United Nations staff members from national taxation of their official emoluments. A few Member States have not done so and staff members from those Member States may thus be required to pay taxes on their United Nations income. In the interest of equity, the General Assembly established a system to reimburse income taxes to those United Nations staff members who are required to pay taxes in respect of salaries or other emoluments they receive from the United Nations.

4. The purpose of the reimbursement system is to place United Nations staff members subject to taxation in the position they would have if their official emoluments were not taxed. Hence, it is intended neither to provide a benefit, nor to place the staff member at a disadvantage, in relation to other United Nations staff members who are not required to pay taxes to a Member State on their United Nations emoluments. United Nations staff regulation 3.3 (f) (i) stipulates that in no case shall the reimbursement by the United Nations exceed the final income taxes actually paid and payable in respect of a staff member's United Nations income.

B. Requirements for applications for reimbursement or for advances to pay estimated taxes

5. Staff members must submit to the Payroll Section, room S-1830, the following:

(a) For reimbursement of 2001 federal, state or municipal taxes:

(i) A request for settlement of income taxes (United Nations form F.65 plus form F.65/A, if applicable);

(ii) A consent for IRS to disclose certain tax return information to the United Nations (United Nations form F.243);

(iii) True, complete and signed copies of the relevant income tax returns and supporting information for the tax year for which reimbursement is requested.

For reimbursement of taxes for states other than New York, New Jersey, Connecticut, Washington, D.C., Maryland and Virginia, or for municipal authorities other than New York City or Yonkers, the tax rates and relevant instructions issued by the tax authority must be attached to the application.

(b) For advances to pay 2002 estimated taxes:

A request for settlement of income taxes (United Nations form F.65 plus form F.65/A, if applicable).

6. **Incomplete applications, that is, forms that are not fully completed, signed and dated, and, in the case of requests for reimbursement of income taxes, complete, signed copy/copies of income tax return(s), will not be processed and will be returned to the staff member with a notice of correction. The Organization will not accept any responsibility for delays in processing any incomplete application for reimbursement of income taxes.**

7. All applicable spaces on form F.65 must be filled in as completely as possible. The Payroll Section relies on current information, such as home address, office location and telephone extension, in order to facilitate communication with staff members. A staff member's home address on form F.65 should be the same as the home address indicated on the 2001 IRS form 1040 filed, unless it is certain that the staff member is more easily reached at another mailing address.

8. In signing form F.65, staff members certify and undertake very specific obligations as a condition of receiving reimbursements or advances. Staff members certify that copies of tax returns submitted are identical to the returns filed with the tax authorities. Staff members agree specifically, inter alia, to notify the United Nations within 30 days of: (a) any amended returns filed with the tax authorities subsequent to the copies submitted to the United Nations; and (b) any change in the staff member's tax liability, whether that change takes place before or after the return is filed, whether or not that change pertains to the staff member's United Nations income, and whether or not a joint return is filed. Because changes in income from non-United Nations sources or changes in deductions are likely to affect the amount of the United Nations reimbursement, *any* kind of change in tax liability must be reported to the United Nations. Failure to adhere to these obligations may result in: (a) suspension of issuance of further tax reimbursement cheques; (b) recovery of amounts already advanced and/or paid; and (c) possible disciplinary action.

9. In completing and signing form F.243, a staff member consents to authorize IRS to disclose certain tax information to the United Nations for verifying actual income taxes paid to the United States. This consent may be revoked within 75 days of signature. However, if consent is revoked, the staff member must immediately

repay to the United Nations the entire amount of any tax reimbursements and advances for all the tax years to which the revocation applies. If repayment of any tax reimbursements and advances is not made promptly, these amounts may be deducted, pursuant to staff rule 103.18, from future payments by the Organization of salaries and other emoluments, and disciplinary action may also be taken as appropriate. Normally the completion of one form F.243 at the time of application for reimbursement will be sufficient for the whole year. However, staff members may be required to complete and sign another form F.243 at any time during the year.

10. Form F.243 must be filed with no changes or alterations except as specified in the directions at the bottom of the form, and must be submitted with an original signature. Faxed copies of completed form F.243 are not acceptable because they do not have an original signature. The use of "white-out" or any subsequent corrections to form F.243 are not permitted. Form F.243 must be completed in ink and should not be completed in pencil. Any changes to form F.243 will result in delays in the processing of claims. Please adhere to the standard *American* dating convention of **month/day/year** and not the normal United Nations date format when completing form F.243. Reimbursement requests with a form F.243 in which the dating is ambiguous will be returned. If you are filing a joint return, your spouse's Social Security number must be on form F.243, whether your spouse is a staff member or not.

11. In cases where a staff member has filed a claim for reimbursement of income taxes that must be returned by the Payroll Section because of an error or some other deficiency, the staff member will receive a notice of correction. If the staff member fails to respond to the notice of correction in a timely manner, there may be substantial delays in processing the reimbursement request, for which the United Nations will not accept any responsibility.

C. Obligation to minimize tax liability

12. In order to minimize the burden on the Tax Equalization Fund, of which the Secretary-General is the trustee, and on voluntary funds from which tax reimbursements may be made, a staff member claiming reimbursement is required to make maximum use of all adjustments to income, deductions and exemptions in order to minimize his or her tax liability. In claiming a reimbursement from the United Nations, a staff member, inter alia, certifies and agrees on the Request for Settlement of Income Taxes (form F.65) that he or she will minimize his or her taxes. Only those deductions that can be subtracted from employment income may be applied against United Nations taxable earnings.

13. For married staff members, the filing of joint tax returns in most cases results in a lower tax liability both for the staff member and for the United Nations. Staff members who receive a dependency allowance from the United Nations for their spouse *must* file jointly. If (a) tax return(s) with filing status other than married filing jointly is/are submitted, the final reimbursement of income taxes will be calculated using the greater of the standard deduction for married filing jointly for the tax year in question or the actual amount of the itemized deduction claimed. The married-filing-jointly tax rate will be used to calculate the taxes due. Filing of joint federal returns by citizens and resident aliens with spouses who are non-resident

aliens is permitted. New York State income tax laws require that taxpayers who file joint federal returns must, with very few exceptions, file joint New York State returns.

14. Staff members are required to itemize deductions if these would exceed the standard deductions allowable. Staff members should refer to the specific instructions issued by the tax authorities for items of deductions allowed. If a staff member does not itemize deductions and it is determined by the United Nations that itemizing deductions would result in a lower tax, the tax returns will be returned to the staff member as **incomplete**, and he or she will be required to resubmit the returns with an itemized deduction schedule.

15. Staff members who have received United Nations dependency allowances for their relatives residing in the United States are required to claim the appropriate exemptions for the dependants, or provide an acceptable written explanation as to the reason for not doing so. Staff members who received dependency allowances for secondary dependants must claim the exemptions or provide an acceptable written explanation as to the reason for not doing so.

D. Issuance of tax cheques by the United Nations

16. Cheques issued as the final settlement or advances for federal or state or municipal income tax liabilities attributable to United Nations earnings will usually be made payable to the income tax authority for the account of the staff member. The staff member must forward any such cheques immediately to the appropriate tax authority. Cheques payable to a tax authority on behalf of a staff member must **never**, under any circumstances, be deposited into a personal account.

17. **Failure to forward cheques made payable to the tax authorities promptly to the appropriate tax authorities may result in the suspension of the issuance of future tax cheques. Depositing a cheque made payable to a tax authority into a personal account may result in the suspension of the issuance of future tax cheques, recovery of amounts already advanced and/or paid, and possible disciplinary action.**

18. An exception to the United Nations procedure of issuing cheques payable to the tax authorities for your account will be made only if the staff member provides proof that full payment of income taxes has already been made at the time the claim is submitted. Proof of payment means copies of both sides of cancelled cheques made payable to the tax authorities or certified transcripts of taxpayer accounts. When a staff member provides such proof of prior payment at the time of submission of his or her claim, a cheque payable to the staff member will be issued. Any claims for reimbursement of income taxes that request a cheque made payable to the staff member but do not provide acceptable proof of payment will not be honoured.

19. The tax authorities require each taxpayer to enter his or her Social Security number on each cheque so that the tax authority can credit the cheque to the proper account. Staff members should verify that the Social Security number printed on the face of each tax cheque is correct. Married staff members should always write their own Social Security number on any cheque issued by the United Nations and not the Social Security number of their spouse. Staff members are urged to keep a record of

the number of each tax cheque received from the United Nations. Copies of cancelled cheques can be obtained by providing the United Nations with the actual **cheque numbers** together with an acceptable justification for the request. Requests for copies of cancelled cheques will be honoured only when available resources permit.

20. Staff members who expect to be on official travel or leave on the date that tax cheques are issued should make prior arrangements with their executive officers to have the cheques forwarded to them early, so that they can send them to the appropriate tax authorities before the due date. It may not always be possible for the Payroll Section to accommodate requests for early issuance of cheques.

E. Limitation on retroactivity of claims for reimbursement of taxes

21. The reimbursement of income taxes shall be deemed to be claimable by staff members on the last date on which their return for a particular year must be filed with the tax authority, without any extension of time for filing other than the automatic extension for staff serving abroad. In accordance with staff rule 103.15, no claims for reimbursement of taxes will be entertained beyond one year after that date, unless the United Nations accepts that there are extenuating circumstances. In such cases, a staff member may request that the time limit in staff rule 103.15 be waived, and support such a request with a written explanation for the delay. Staff members will be required to submit sufficient documentary proof of the actual tax returns filed with the respective tax authorities.

F. Policy regarding interest and penalties imposed by tax authorities

22. As the responsibility for filing complete, correct and timely tax returns and estimated tax payments with any amounts due is that of the individual taxpayer, the United Nations will not reimburse staff members for interest or penalties imposed by tax authorities on their United Nations earnings. There are three exceptions to this rule. The United Nations may reimburse late-payment and/or underpayment interest and penalty charges which arise from: (a) delays or incorrect written instructions or incorrect earnings data which are acknowledged by the United Nations as being the responsibility of the Organization; (b) extensions for staff members serving the United Nations outside the United States; or (c) underpayment of tax advances by the United Nations under the provisions of paragraph 56 (c), (d) and (e) below. The United Nations will not pay any late filing penalties under any circumstances.

G. Income tax assistance, inquiries and forms

23. Neither the United Nations nor the United Nations Joint Staff Pension Fund can (a) provide advice or assistance to staff members on tax matters other than in relation to the treatment of United Nations earnings, and (b) communicate directly with tax authorities on a staff member's behalf. Under the provisions of staff regulation 1.6, staff members are not permitted to provide assistance in income tax matters to other staff members for remuneration without the prior approval of the Secretary-General. Should advice on non-United Nations-related aspects of income

tax returns be needed, staff members should consult the appropriate income tax authorities or tax preparation services. Staff members may wish to obtain a free copy of publication 17, entitled "Your Federal Income Tax (For Individuals)", which is issued annually by IRS. Staff members serving outside the United States may wish to obtain a free copy of IRS publication 54, entitled "Tax Guide for U.S. Citizens and Resident Aliens Abroad". Specific information on all general tax matters may be obtained by calling the telephone numbers or accessing the Internet sites listed below:

Internal Revenue Service	800-829-1040 http://www.irs.ustreas.gov/prod/
New York State Department of Taxation and Finance	800-225-5829 http://www.tax.state.ny.us/faq
State of New Jersey, Department of the Treasury, Division of Taxation	800-323-4400 or 609-292-6400 http://www state nj us/treasury/taxation/
State of Connecticut, Department of Revenue Services	800-382-9463 or 860-297-5962 http://www.drs.state.ct.us

New York, New Jersey and Connecticut 800 numbers can be dialled in-state only.

Staff members serving outside the United States requiring federal income tax forms or information should contact the nearest United States embassy, consulate or IRS office listed below:

Berlin	(49) (30) 8305-1140
London	(44) (207) 408-8077
Mexico City	(52) (5) 209-9100 ext. 3557 or 3559
Paris	(33) (1) 4312-2555
Rome	(39) (06) 4674-2560
Singapore	(65) 476-9413
Tokyo	(81) (3) 3224 5466

24. In order to allow the Payroll Section adequate time to complete the processing of tax reimbursements, inquiries will be received by the Payroll Section from 3 to 5 p.m. The Payroll Section will be open for inquiries from 9.30 a.m. to 5.30 p.m. from 1 to 15 April 2002. Inquiries may be made by telephone ((212) 963-2949), fax ((212) 963-1544), Lotus Notes Mail (Tax, Unit), Internet mail (tax@un.org), Intranet at http://www3.un.org/Accounts/tax (for staff at Headquarters with access to the Intranet) or in person in room S-1830. Staff members outside the United States who need more information or assistance may contact the Payroll Section at any time by telephone, fax, and letter or through the Internet.

25. Most forms required for filing federal and state returns are available from libraries, post offices and specialized government Internet sites. The Payroll Section will attempt to maintain a limited supply of a few basic forms outside room S-1830. These will be available to staff members on a first-come, first-served basis. However, most tax forms will have to be obtained directly from the appropriate tax authorities. Tax forms may be ordered by calling the telephone numbers or accessing the Internet sites listed below:

Internal Revenue Service	800-829-3676 http://www.irs.ustreas.gov/forms_pubs/index.html
New York State Department of Taxation and Finance	800-462-8100 http://www.tax.state.ny.us/Forms
State of New Jersey, Department of the Treasury, Division of Taxation	800-323-4400 or 609-292-6400 http://www.state.nj.us/treasury/taxation/
State of Connecticut, Department of Revenue Services	800-382-9463 or 860-297-5962 http://www.drs.state.ct.us/forms/forms.html

New York, New Jersey and Connecticut 800 numbers can be dialled in-state only.

Income tax forms from government Internet sites are available in file formats that require special software to be read and printed. File readers are generally available free of charge from many income tax Internet sites.

II. Procedures for reimbursement of federal, state and municipal income taxes for calendar year 2001

A. Computation of the reimbursement, with special reference to 2001 tax rate credit

26. For the calendar year 2001, as in previous years, the method of computing the federal, state and municipal taxes payable on United Nations earnings and, thus, the amount that the United Nations will reimburse to a staff member is as follows: The tax attributable to United Nations salary and emoluments is considered to be the **difference** between: (a) the total tax payable for the year as shown in the copies of the tax return submitted by the staff member with the United Nations income (as shown on the statement of taxable earnings) **included**, and (b) the tax that would be payable if United Nations income were **excluded** from total income.

27. Both calculations (a) and (b) in paragraph 26 above use the actual total deduction and the actual deduction for exemptions claimed by the staff member on his or her tax return(s) to arrive at the taxable income. Limitation of deductions or the deduction for exemptions, or the availability of tax credits that result from including United Nations earnings in adjusted gross income, are not taken into consideration for the calculation of reimbursement of regular income tax or alternative minimum tax. The adjustment to income for one half of the self-employment tax (see para. 66 below) is considered to be an adjustment to United Nations income to the extent that this self-employment tax is attributable to United Nations income. All tax credits available, such as the earned income credit, the child and dependant care credit, the elderly and disabled credit, the foreign tax credit, New York City school tax credit and various state homestead tax credits are applied to reduce the total income tax liability and do not affect either calculation.

28. In the year 2001, some staff members received an advance payment for a tax rate credit from the IRS. When preparing their 2001 tax returns, such staff members must calculate the tax credit based on the IRS instructions. Those who received an advance payment from IRS that is less than the credit amount figured on their 2001

return will have to claim the additional credit amount on their 2001 return. Taxpayers who received an advance payment that is larger than the credit amount figured on the 2001 tax return will not have to pay back any difference to the IRS. Please refer to the 2001 IRS instruction booklet for line 47 of form 1040.

29. As described in information circular ST/IC/2001/51 dated 27 June 2001, the amount of the tax rate credit to be reimbursed by the staff member to the United Nations will be offset from the staff member's 2001 final tax reimbursement. The tax credit accelerated the effect of the introduction of the 10 per cent income tax bracket under the United States Internal Revenue Code, thereby reducing the overall tax liability of staff members for 2001. This change affects tax reimbursements due the staff member from the United Nations. A determination regarding the specific impact this may have on reimbursements for individual staff members can be made only after the Income Tax Unit processes the 2001 tax reimbursement claims.

30. For the purpose of calculating the United Nations tax reimbursement, the federal income tax payable **with or without** the United Nations income **included**, will be reduced by the applicable tax rate credit. This tax rate credit is a non-refundable credit and cannot reduce the income tax payable to less than zero. The summary statement of reimbursement, which will be sent by the Income Tax Unit to each staff member to whom 2001 tax reimbursement settlements are made by the United Nations, will indicate the amount of the tax credit.

B. Statement of taxable earnings

31. Each staff member on the *Headquarters* payroll who is subject to United States taxes will receive a detailed statement of his or her United Nations taxable earnings for 2001 on the United Nations form entitled "Statement of taxable earnings". The statements will be issued before 31 January 2002.

32. A staff member who is required to file a United States federal income tax return and who was payrolled at any time in 2001 by the Economic Commission for Africa, the Economic Commission for Latin America and the Caribbean, the Economic and Social Commission for Asia and the Pacific, the Economic and Social Commission for Western Asia, the United Nations Office at Nairobi, the United Nations Office at Geneva, the United Nations Office at Vienna, the United Nations University, the Office of the United Nations High Commissioner for Refugees, the United Nations Relief and Works Agency for Palestine Refugees in the Near East or the International Tribunals in The Hague, Arusha or Kigali should receive a statement of his or her United Nations taxable earnings directly from the finance office at that location. Statements of taxable earnings issued by finance offices away from Headquarters will usually be issued sometime after 31 January 2002. Staff members who were on the payrolls of more than one office during 2001 should receive a separate statement of taxable earnings from each office; their total United Nations taxable income is the total of all such statements.

33. Staff members will note that at the bottom of the statement of taxable earnings there is a paragraph which explains that, since remuneration from an international organization is not subject to withholding, the United Nations is exempt from issuing a Wage and Tax Statement, IRS form W-2, per se. While it is not a requirement of IRS or state/local tax authorities, staff members may wish to attach a copy of the United Nations statement of taxable earnings to the income tax returns

that they file with the appropriate tax authorities. A copy of the statement(s) of taxable earnings must be attached to the copy of the returns included with the request for reimbursement of taxes.

34. The following types of payments made by the United Nations to staff members during the calendar year 2001 are included in the statement of taxable earnings for 2001:

(a) Gross salary (before the deduction of staff assessment);

(b) Overtime and night differential;

(c) Post adjustment;

(d) Dependency allowance;

(e) Mobility and hardship allowance (including hazard pay, where applicable);

(f) Representation allowance;

(g) Education grant;

(h) Assignment grant;

(i) Travel on appointment and/or separation;

(j) Removal of household effects;

(k) Home leave travel;

(l) Rental subsidy.

The taxable portion of a partial or full distribution received from the United Nations Joint Staff Pension Fund (see paras. 94-97 below), along with any other taxable separation payments, such as accrued annual leave, repatriation grant or termination indemnity, will also be included in the statement. United Nations daily subsistence allowance (DSA) and mission subsistence allowance (MSA) are not taxable earnings.

35. The total of all types of payments shown on the statement of taxable earnings is the amount that will be reported directly by the United Nations to the United States Internal Revenue Service and is the amount that should be reflected on the staff member's income tax returns. Every possible effort will be made to ensure that all taxable income items have been included in the statement of taxable earnings. However, even if some items have been omitted, it remains the responsibility of the staff member to include all taxable items on his or her tax return and to inform the Headquarters Payroll Section and the finance office issuing the statement of taxable earnings of the amount and date received of any item omitted from the statement of taxable earnings.

36. United Nations emoluments are considered wages or earnings from employment and they must be reported as such on line 7 of IRS form 1040, "Wages, salaries, tips, etc.". United Nations earnings are not business income and should not be reported on IRS schedule C. Any claims for reimbursement using schedule C to report United Nations earnings subject to income taxes will be returned to the staff member for correction.

C. Social Security numbers or individual taxpayer identification numbers (ITINs)

37. The United States Internal Revenue Service, in connection with the operation of its automatic data-processing program, requires that taxpayers indicate their Social Security number or ITIN on their tax returns for use as a taxpayer account number. Under the Internal Revenue Code, a penalty may be imposed for failure to supply an account or identification number, unless the taxpayer can show that the failure was attributable to reasonable causes.

38. Staff members who are liable to pay United States federal income tax should obtain a Social Security number or an ITIN, even if they are not United States citizens or if their United Nations earnings are not otherwise subject to Social Security coverage. Staff members should file form SS-5 for a Social Security number or form W-7 for an ITIN. If a number has been applied for but not received by the due date for filing, the staff member should ask for an extension of time to file. A missing or incorrect Social Security number or ITIN may result in the tax authority applying stringent penalties. Therefore, staff members are urged to apply for and to provide the Internal Revenue Service with their Social Security number or ITIN.

D. Office to which settlement claims are to be submitted

39. All staff members (except those who are or were payrolled by UNRWA) requesting reimbursement of income taxes for the calendar year 2001 should submit their completed applications to the Payroll Section of the Office of Programme Planning, Budget and Accounts, room S-1830, United Nations Headquarters, New York, NY 10017. UNRWA staff members should submit their applications for reimbursement to the UNRWA finance office.

E. Deadline for submission of settlement claims for 2001

40. All staff members serving in the United States should submit their completed applications for reimbursement as soon as possible but **not later than 1 March 2002**. As discussed in paragraphs 71 and 72 below, for staff members serving outside the United States on or after 1 February 2002, the deadline for submission of applications for reimbursement is **1 April 2002**.

41. A staff member serving in the United States who submits a claim for reimbursement of 2001 income taxes on or before 1 March 2002 may anticipate that the claim will be reimbursed in advance of the 15 April 2002 filing deadline, provided the claim is complete and the Payroll Section finds no problems that may delay or prevent its timely processing. Similarly, a staff member serving outside the United States who submits a complete and processable (see paras. 5 and 6 above) claim for reimbursement of 2001 income taxes before 1 April 2002 may anticipate that the claim will be reimbursed in advance of the 17 June 2002 overseas filing deadline with the two-month automatic extension. The lead time provided by the submission deadlines gives the Payroll Section sufficient time to process and pay all timely filed claims for reimbursement of income taxes in advance of filing deadlines. Staff members who submit their claims for reimbursement of 2001

income taxes after the United Nations submission deadlines are not assured that their claims will be reimbursed by their applicable income tax filing deadlines.

42. All staff members who received advances to pay estimated taxes for the tax year 2001 must submit a copy of their final tax returns for 2001, together with form F.65 (Request for Settlement of Income Taxes) and form F.243 to the Payroll Section. If a staff member does not submit these by 16 September 2002, any tax advance payments which have been made to him or her **may be recovered from his or her salary** starting the following month.

F. Incomplete or incorrect applications

43. The elements of a complete application for reimbursement of taxes are set out in paragraphs 5 and 6 above. An incomplete application will not be considered a valid request and will be returned to the applicant. In such cases, the date of submission will be deemed to be the date of receipt of the corrected, complete return. The United Nations will not accept responsibility for the consequences arising from any delays in processing attributable to incomplete claims.

44. In recent years, the use of computerized tax preparation packages has become widespread, and some of them include the electronic filing of tax returns with the tax authorities. The paper copies of tax returns generated from computer software can be accepted by the Payroll Section as the required copy of a staff member's return only if there is a fully printed description for each line number of the tax return comparable to the line descriptions on federal and state returns. Computerized tax return forms that contain only line numbers and amounts are **not** acceptable. Federal income tax returns must be prepared using IRS form 1040, and New York State resident returns must be prepared using New York State Department of Taxation and Finance form IT-201.

45. If the Payroll Section determines, in the course of processing a request for reimbursement, that an error has been made in a staff member's tax return(s), it will issue to the staff member a written notice of correction to be made to the tax return(s). Staff members should not, however, rely on the Payroll Section to detect errors; they remain fully responsible for filing correct returns with the tax authorities. Staff members who receive notices of correction are required to certify that they have made the necessary changes to their tax returns and have submitted the corrected returns to the tax authorities. They must return the notice of correction to the Payroll Section along with a copy of the corrected return(s) which they certify have been sent to the tax authorities. The United Nations will not be responsible for any delays in the issuance of tax cheques because of the requirement for returning the notice of correction with a copy of the corrected return(s) to the Payroll Section.

46. In instances when staff members have already filed their returns with the tax authorities before the receipt of a notice of correction from the Payroll Section, they must submit appropriate **amended** returns to the tax authorities and submit a copy of the amended return(s) to the Payroll Section.

G. Issuance of final 2001 tax payment cheques

47. Final tax reimbursement cheques will be issued before the 15 April 2002 deadline to all staff members who submit complete claims for reimbursement of 2001 income taxes on time by the deadline of 1 March 2002. Final tax reimbursement cheques for all overseas staff members who submit complete claims for reimbursement of 2001 income taxes by the deadline of 1 April 2002 will be issued before the 17 June 2002 deadline. Staff members whose advances to pay estimated taxes for 2001 exceeded their entitlements to tax reimbursement for 2001 for both federal and state returns will receive no reimbursement cheques. Staff members whose advances to pay estimated taxes for 2001 were less than their entitlement to tax reimbursement for 2001 will receive either one or two reimbursement cheques for each return.

48. When two reimbursement cheques are received for a particular tax return, one of the cheques will be a cheque made payable to the tax authority for the account of the staff member and the other cheque will be a cheque made payable to the staff member. The staff member must forward any cheques made payable to the tax authority to the appropriate tax authority. These cheques made payable to a tax authority for the account of a staff member must **never**, under any circumstances, be deposited into a personal account.

H. Overpayment of tax advances

49. If a staff member has received advances to pay estimated taxes for 2001 from the United Nations which exceed his or her entitlement to reimbursement for the United Nations share of the total tax liability for 2001, the amount of excess reimbursement for 2001 will normally be considered by the United Nations to be estimated tax payments for 2002. The total amount of new advance payments made for 2002 estimated taxes will be reduced accordingly. Such excess amounts are indicated on the transmittal statement accompanying 2001 reimbursement cheques and/or 2002 advance cheques. Any such excess payments for 2001 will be deducted from the first-quarter tax advance cheque for 2002 and, if necessary, from subsequent quarterly tax advance cheques.

50. In such cases, staff members should be aware that they may incur penalties and interest if the total amount of estimated tax payments for 2002 are significantly underpaid as a result of the reduction in the 2002 advance cheques issued by the United Nations. Staff members will need either to designate on their 2001 tax returns a portion of any 2001 overpayment(s) as an estimated payment for 2002 and/or to make additional estimated tax payments for 2002 directly. Staff members paying self-employment taxes on United Nations earnings should pay particular attention to the effect of any United Nations overpayment of 2001 federal estimated taxes on payments credited to their 2002 federal taxpayer account.

51. In certain instances, United Nations advances received to pay estimated taxes for 2001 may have greatly exceeded the staff member's total taxes due and the staff member is eligible for an unusually large refund from the tax authority. Overpayments of 2001 estimated taxes in excess of twice the amount of 2001 income taxes due on United Nations earnings are considered to be unusually large refunds. In these instances, most or all of the potential refund is due to and payable

to the United Nations, and this excess payment for 2001 by the United Nations cannot be recovered in a reasonable time by the normal method of reducing the staff member's 2002 tax advances. In such circumstances, the staff member *must request a full refund* on his or her 2001 tax return, endorse the refund cheque to the United Nations when it is received and return it to the Payroll Section. The Payroll Section will then issue another cheque made payable to the staff member for whatever portion of the total 2001 refund was not due to the United Nations. Any such unusually large refunds from a tax authority, which are attributable to a significant overpayment of tax advances by the United Nations and which are not returned to the Payroll Section within 90 days of the required filing date of the tax return, will be subject to immediate recovery from salary or final separation payments. A staff member who is uncertain whether a large refund from a tax authority must be treated in this fashion should consult with the Payroll Section.

I. Timely filing of tax returns

52. Whether or not United Nations final reimbursement cheques are received by the filing deadline of 15 April 2002, staff members must file their returns on time with the appropriate tax authorities unless they have filed a request for an extension to file. Staff members serving outside the United States have an automatic two-month extension and must file their federal income tax returns by 17 June 2002 or apply for an extension. This will avoid the substantial penalties for failure to file the tax return within the time prescribed by law. If the tax return is filed without full payment, IRS and other tax authorities will levy a charge for the failure to pay the tax or portion thereof when due. Staff members may wish to refer to IRS notice 433 for further information about notice, penalties and interest. The United Nations will not pay any late filing penalties under any circumstances. In this connection, the staff member is responsible for his or her share of the tax due and any interest and penalty related thereto. If, despite full compliance by the staff member with the procedures set out in the present circular, the United Nations cheques were not received in a timely fashion, a claim for reimbursement of any late payment interest and penalties levied will be considered in accordance with the provisions of paragraph 22 above.

III. Advances for estimated federal, New York, Washington, D.C., Virginia or Maryland and New York City or Yonkers income taxes for calendar year 2002

53. A staff member who will be liable to pay federal, state or municipal income taxes for 2002 is required to file, by 15 April 2002, a declaration of estimated tax on his or her estimated 2002 income, including salary and emoluments to be received from the United Nations. Instructions regarding the filing of the declaration of estimated income tax, showing how and when payments are to be made, can be found on IRS tax form 1040-ES, New York tax form IT-2105, New Jersey tax form NJ-1040ES, and Connecticut form CT-1040ES.

54. Staff members should be aware that, in order to avoid the penalty for underpayment of estimated taxes for 2002, in most circumstances they will be required to pay in equal quarterly instalments as estimates of their 2002 federal tax

the lesser of: (a) 100 per cent of their actual 2001 tax liability (including the self-employment tax); or (b) 90 per cent of their estimated 2002 tax liability (including the self-employment tax).

55. **It is the responsibility of staff members to include on their estimated tax forms, estimates of additional taxable income from sources other than the United Nations and to pay the estimated tax due thereon, including their share of self-employment tax (Social Security contributions).**

56. The United Nations is prepared to assist staff members in meeting their estimated tax obligations on United Nations income. To facilitate the payment of estimated taxes, quarterly advances are issued to staff members on request and under the conditions prescribed below:

(a) A request for the issuance of advances to pay 2002 estimated income taxes is made by completing the appropriate section of form F.65 (Request for Settlement of Income Taxes), normally completed at the same time as the request for the 2001 final tax reimbursements;

(b) No advances will be issued to pay 2002 estimated income taxes to any staff member who has received advances to pay 2001 estimated income taxes but whose 2001 tax reimbursement has not been settled;

(c) No advances will be issued to staff members who are working under an initial appointment contract with the United Nations which is less than six months. The United Nations will be prepared to reimburse any penalty incurred by the staff members related to underpayment of estimated taxes on such United Nations income;

(d) Staff members who have separated from the United Nations will receive no additional advances. In some instances, retiring staff members who joined the Organization before 1 January 1980 will receive taxable lump-sum pension payments or other taxable distributions that will require additional estimated payments to be made to tax authorities. The United Nations will not issue tax advances for these distributions but will be prepared to reimburse any penalty incurred by the staff members related to the reimbursable portion of the United Nations payments;

(e) Advances may be reduced or eliminated for staff members on mission or assignment outside the United States who are likely to qualify for the foreign earned income exclusion discussed in paragraphs 73 to 79 below. Should it be necessary, the United Nations will reimburse any resulting penalty incurred by the staff members related to underpayment of estimated taxes on United Nations income;

(f) The amounts of the estimated tax advances issued by the United Nations will be determined by the Payroll Section; they will normally be based either on earnings received from the United Nations in 2002 or on the amount of taxes paid on United Nations income for the full year 2001 plus the United Nations portion of the Social Security (self-employment) taxes expected to be paid for 2002, if any;

(g) All tax advances issued during 2002 will be applied against the amount calculated as reimbursable by the United Nations for the year 2002.

57. Estimated taxes are payable to the tax authorities in four quarterly instalments due on 15 April 2002, 17 June 2002, 16 September 2002 and 15 January 2003.

Advances for the first quarterly instalment of the 2002 taxes will be issued before the 15 April 2002 due date, and those for subsequent quarterly payments will be issued before the above-mentioned due dates.

58. For most staff members paying taxes to the United States, federal tax advances are deposited directly with IRS for credit to the staff member's individual accounts as estimated payments received. Staff members who have not filed their requests for 2002 advances with the Payroll Section by the Headquarters deadline of 1 March 2002 may receive their first advance for estimated federal taxes for 2002 by cheque rather than direct deposit. However, any subsequent advances in 2002 for federal estimated taxes will normally be made by direct deposit.

59. All advances for New York state/city estimated taxes will be made by cheque payable to the tax authority for the account of the staff member. These state/city cheques must be sent promptly with the proper form to the appropriate tax authority. These cheques made payable to the tax authority for the account of the staff member must never, under any circumstances, be deposited into a personal bank account.

60. The United Nations currently issues advances for federal and New York State estimated taxes via cheques made payable to the tax authority for the account of the staff member. Any advances for Washington, D.C., Virginia or Maryland state/city estimated taxes will be made by cheques made payable to the staff member. The staff member should either endorse the cheque and send it promptly with the proper form to the appropriate state/local tax authority or deposit the cheque in his/her personal account and issue a cheque to pay for the estimated tax, whichever is appropriate. The United Nations does not issue advances for estimated taxes for states other than New York, Washington, D.C., Virginia and Maryland, but will reimburse any late/underpayment-of-estimated-taxes penalties and related interest that may be levied by other state tax authorities as a consequence.

61. Staff members payrolled at Headquarters whose tax advance payments for estimated federal taxes in 2001 were made by direct deposit to IRS will be notified of the amount of the direct deposit on the 2001 statement of taxable earnings.

62. Staff members whose tax advance payments for the United Nations share of their estimated federal taxes are made by direct deposit with IRS will, in many cases, still have to make additional estimated tax payments directly to IRS each quarter, using IRS form 1040-ES payment vouchers. Staff members who are United States citizens are required to pay Social Security contributions on their United Nations earnings. They will therefore need to make estimated federal tax payments for their own share of Social Security (self-employment) taxes due and may be penalized for underpayment of estimated taxes if they do not. All staff members with taxable income from sources other than the United Nations may need to make additional estimated federal tax payments each quarter as well.

IV. Social Security contributions (self-employment taxes)

63. It is mandatory that all United States citizens report any self-employment income and pay the appropriate self-employment tax. United States citizens (but not resident aliens ("green card" holders) who have signed the Waiver) who are serving in the United States have Social Security coverage while employed by the United Nations. United States citizens serving abroad do not, except as indicated in

paragraphs 90 and 91 below, have Social Security coverage; they are not subject to self-employment tax, nor can they obtain Social Security coverage by voluntary payments.

64. United States citizens working for the United Nations and serving in the United States are taxed on United Nations earnings for Social Security contribution purpose **as if they were self-employed**. Their Social Security contribution on the gross amount of United Nations taxable income for 2001 must be calculated using IRS schedule SE (self-employment tax). This does not imply, however, that United Nations emoluments should be reported on IRS schedule C (see para. 36 above)

65. The General Assembly has approved payment of the difference between the total amount of self-employment (Social Security) tax United States citizens are required to pay as United Nations staff and the amount they would have to pay themselves as employees of a taxable employer in the United States. The United Nations will normally reimburse one half of the self-employment tax due on the United Nations taxable earnings as calculated on IRS schedule SE.

66. United States citizens employed by the United Nations in the United States must complete schedule SE to report their self-employment tax on their United Nations income. The self-employment tax is claimed as an adjustment to income on the staff member's federal return and on some state returns. The amount of the adjustment to income is one half of the total self-employment tax reported on schedule SE. This adjustment to income must be reported on line 27 of IRS form 1040 and, if applicable, on line 17 of New York State form IT-201 or IT-203.

67. An individual's total estimated tax is defined as the sum of his or her estimated income tax and estimated self-employment tax. This means that a United States citizen employed by the United Nations in the United States is required to pay his or her self-employment tax on a quarterly basis. The payment of any balance of the self-employment tax in respect of the year 2001 will be due on or before 15 April 2002, together with the federal income tax return.

68. Completing form F.65 (Request for Settlement of Income Taxes) and attaching a completed copy of IRS schedule SE with the submitted tax return makes application for reimbursement of the United Nations portion of Social Security contributions (self-employment tax) owed. The amount due from the United Nations in respect of Social Security contributions (self-employment tax) is automatically included in the quarterly advances issued by the United Nations for payment of estimated United States federal income tax. The amount of self-employment tax included in the quarterly advances will be specifically indicated on the transmittal statement. Quarterly payments by staff members for their own share of self-employment taxes should normally equal the amounts paid by the United Nations. Normally advances of estimated taxes for the current tax year, including the United Nations share of Social Security contributions, are based on the amount of the final reimbursement paid for the immediately preceding tax year. United States citizens who joined the United Nations during the immediately preceding tax year or served outside the United States must inform the Payroll Section, New York, so that any adjustments to the Organization's share of Social Security contributions can be made in respect of the current tax year.

V. Special provisions and procedures applicable to staff members assigned to a United Nations office outside the United States during 2000 or 2001 or 2002

A. General comments

69. The United States tax regulations for taxpayers who are or have been outside the United States recently for long periods of time are complicated; United Nations tax reimbursement procedures necessarily reflect that complexity. Staff members with questions about these procedures, particularly those currently stationed outside the United States, should not hesitate to seek assistance from their professional tax preparers and if necessary from the Payroll Section by letter, telephone ((212) 963-2949), fax ((212) 963-1544), Lotus Notes Mail (Tax, Unit) or Internet (tax@un.org).

70. Staff members who are stationed outside the United States on or after 1 February 2002 are expected to meet the deadlines and requirements discussed in the following paragraphs. To the maximum extent possible, the deadlines and other requirements have been designed to allow such staff members additional time to comply with them. Staff members who are unable for any reason to comply with the filing deadlines or other requirements must notify the Payroll Section promptly and provide a written explanation of the circumstances.

B. Filing deadlines

71. In the case of United States citizens or residents who, on 15 April 2002, are living outside the United States and whose post of duty is outside the United States, the IRS grants such taxpayers an automatic two-month extension to 17 June 2002 for the filing of income tax returns for 2001. This extension to file is granted automatically, but a written statement certifying that the staff member is outside the United States must be attached to the return. Interest and late-payment penalties are charged on any tax payments owed and received after 15 April 2002. Please note that state tax authorities do not normally grant an automatic extension of time to file for overseas taxpayers. Staff members applying for an extension to file 2001 federal income tax returns must apply separately for extensions to file any required state returns.

72. The United Nations takes this automatic filing extension into consideration by granting those staff members serving outside the United States on or after 1 February 2002 an additional month to submit their request for settlement. These staff members should submit a claim for tax reimbursement as soon as possible, but **not later than 1 April 2002**. The United Nations will pay any late payment and/or underpayment interest and penalties that may have accrued as a result of this extension either to the date of payment of any unpaid taxes on United Nations income or to 17 June 2002, whichever is earlier. The United Nations will not pay any late filing penalties under any circumstances.

C. Foreign earned income and housing cost exclusions

73. In certain circumstances, the federal government and many states allow some or all income earned outside the United States to be excluded from total income before it is taxed. A staff member meeting either the **physical presence test** or the **bona fide residence test** as follows *must* elect to exclude in one or more taxable years foreign earned income attributable to the period of residence outside the United States:

(a) To qualify for this foreign earned income exclusion under the **physical presence test**, a staff member must be physically outside the United States for at least 330 full days during any period of 365 consecutive days. A full day is defined as the 24-hour period that starts at midnight. The 330 full days may be interrupted by periods in the United States.

(b) In order to qualify for this foreign earned income exclusion under the **bona fide residence test**, the staff member must be either a United States citizen or a United States resident alien who is a national of a country with which the United States has an income tax treaty in effect, and be a **bona fide** resident of a foreign country, or countries, for an uninterrupted period that includes a complete tax year, 1 January through 31 December. The determination whether a staff member is a **bona fide** resident of a foreign country involves his or her intention with regard to the length and nature of the stay. Generally, if a staff member goes to a foreign country for a definite, temporary purpose and returns to the United States after it is accomplished, he or she is *not* a **bona fide** resident of that country. If accomplishing the purpose requires an extended, indefinite stay, and a staff member makes his or her home in the foreign country, he or she may qualify as a **bona fide** resident.

74. Most staff members on mission who qualify for the foreign earned income exclusion do so under the **physical presence test** because they have been on assignment for the United Nations outside the United States for 330 days during any consecutive 365-day period. Some staff members who have not yet been outside the United States long enough by early 2002 to qualify for the exclusion are likely to qualify later in 2002 when their assignment has carried on for a year or so. The specific 365-day consecutive period during which a staff member is outside the United States for at least 330 full days is the **qualifying period** for the foreign earned income exclusion. Very often the **qualifying period** will cut across two calendar years and will therefore affect the staff member's tax returns for both years.

75. Staff members who have completed an assignment of more than 330 days outside the United States or who are likely to do so by the end of 2002 should contact their tax preparers and, if necessary, the Payroll Section to find out whether they qualify or will qualify to claim the foreign earned income exclusion. Staff members who have been on mission or assignment outside the United States during 2000, 2001 or 2002 must complete form F.65/A as a supplement to form F.65 (Request for Settlement of Income Taxes) in order to help the Payroll Section in determining whether or not the staff members have qualified or are likely to qualify for the exclusion.

76. The maximum amount of foreign income which can be excluded is $78,000 per person for tax year 2001. In most cases the amount of the maximum foreign earned income exclusion for a particular tax year is reduced in proportion to the number of days in a staff member's **qualifying period** that fall outside that tax year.

77. Some staff members who qualify for the foreign earned income exclusion will also qualify for excluding and/or deducting an additional amount based upon foreign housing costs. Staff members who are eligible (see IRS form 2555 instructions for further details) must take the full housing cost exclusions and/or deductions permissible. These housing expenses include rent, utilities (other than telephone charges), real and personal property insurance, non-refundable fees paid to obtain a lease, rental of furniture and accessories, residential parking and household repairs.

78. If a staff member qualifies for federal income tax purposes for the foreign earned income exclusion for United Nations income earned outside the United States, such income can and must also be excluded from New York State, Connecticut, New York City and Yonkers income, if applicable. There is no foreign earned income exclusion allowed, however, as a reduction to New Jersey or Pennsylvania income.

79. In calculating a staff member's tax reimbursement with respect to United Nations income, any foreign earned income exclusion available and any housing costs exclusion will be applied against the staff member's United Nations earnings to the extent that these deductions resulted from the period of his or her service with the Organization.

D. Filing procedures for staff members who have qualified for or are likely to qualify for the foreign earned income exclusion for 2001

80. Staff members who by 15 April 2002 already qualify for the foreign earned income exclusion for all or part of 2001 because the end of their **qualifying period** has already been reached must claim the exclusion for 2001 by completing IRS form 2555, "Foreign Earned Income", and including it with their completed federal tax return. All federal tax returns which include IRS form 2555 (including amended returns) must be sent to the Internal Revenue Service Center, Philadelphia, PA 19255, no matter what IRS filing centre is normally used.

81. Staff members on mission or assignment outside the United States since 2001 who have not yet qualified for the foreign earned income exclusion but who think it is likely that they will be outside the United States for 330 days during a **qualifying period** that will end between 15 April and 30 September 2002 *must* take advantage of the IRS provision that allows them to postpone filing their 2001 tax returns until such time as they expect to qualify for the foreign earned income exclusion for some portion of 2001.

82. Staff members postponing their tax filing for 2001 for the above-mentioned reason who anticipate that they will not qualify for the foreign earned income exclusion by 17 June 2002 (the extended filing date automatically granted by IRS to taxpayers physically out of the United States on 15 April) should file IRS form 4868, "Application for extension of time to file U.S. Individual Income Tax Return". This form should be sent to the Internal Revenue Service Center, Philadelphia, PA 19255 no later than 15 April 2002. Staff members must also notify the Payroll Section that they have postponed filing with IRS and accordingly will not be able to meet the Payroll Section's 1 April 2002 deadline for submission of settlement claims for 2001 and will, thereby, be exempt from paragraph 42 of the present circular.

83. Staff members who qualified for the foreign earned income exclusion for 2001 may in some cases have received tax advances for 2001 substantially in excess of the United Nations share of their total tax liabilities. Staff members in this situation should refer to paragraphs 49 to 51 above on overpayment of tax advances.

E. Requirements for amended tax returns in certain circumstances

84. Staff members on mission or assignment outside the United States in 2001 who have not yet qualified for the foreign earned income exclusion for 2001 and who do not expect to qualify by 30 September 2002 must submit their settlement claim for 2001 to the Payroll Section by the regular deadline of 1 April 2002 and file their 2001 returns on time with the tax authorities. Should they subsequently qualify for the foreign earned income exclusion with a **qualifying period** that includes any portion of 2001, an *amended return* or returns for 2001 must be filed with the tax authorities within 90 days of the end of the **qualifying period**.

85. Similarly, staff members who were on a mission or an assignment outside the United States which qualified them for the foreign earned income exclusion with a **qualifying period** that included part or all of *2000* or *any prior tax year* and who have not already claimed the exclusion on that year's income tax return(s) must file an *amended return* or returns with the applicable tax authorities within 90 days requesting a refund.

86. A copy of any amended return(s) to claim the foreign earned income exclusion must be submitted to the Payroll Section at the time of the filing with the tax authorities. Since the foreign earned income exclusion on returns amended for this reason relates to United Nations income for which the United Nations has already provided tax reimbursement, most or all of the refund received will be due to the United Nations. Upon receipt of the refund cheque, staff members must within 30 days bring or send it to the Payroll Section for settlement of the balance due to the United Nations.

87. If the Payroll Section determines that a staff member has qualified for the foreign earned income exclusion for a past year which would require the staff member to file an amended return for that year, a notification will be sent to the staff member informing him or her of the need to file the amended return(s). If, after 90 days following the date of the notification, the staff member has not submitted a copy of the properly amended return as filed with the tax authorities, the amount of tax reimbursement made by the United Nations for that year may be **recovered from the staff member's salary** starting the next month.

F. Tax advances for staff members on mission or assignment outside the United States

88. Tax advances for 2002 for staff members who have qualified or are likely to qualify for the foreign earned income exclusion in 2002 will be issued solely on the basis of any estimated United Nations income in excess of the expected exclusion. If for any reason the staff member does not later qualify for the exclusion, the United Nations will, in addition to reimbursing the tax actually due, pay any penalties due as a result of the underpayment of the United Nations share of estimated taxes due.

89. Staff members who are newly assigned in 2002 to missions or offices outside the United States for a period of six months or longer must notify the Payroll Section of their assignment prior to their departure. No further tax advances will be issued to staff members who begin an assignment of six months or longer outside the United States prior to 15 August 2002. Staff members who return from assignment outside the United States in 2001 or 2002 should notify the Payroll Section in order to determine if the issuance of quarterly estimated tax cheques needs to be reinstated or the amount increased.

G. Special provisions governing Social Security

90. United States citizens serving abroad (whether or not they qualify for the foreign earned income exclusion) do not have Social Security coverage and generally pay no self-employment taxes. However, to the extent that they spend time on official duty in the United States, their earnings for each such period are subject to the self-employment tax, which will be partially reimbursed by the United Nations in accordance with paragraphs 64 to 67 above.

91. The earnings subject to self-employment tax for each such period should be calculated by multiplying the number of working days spent in the United States (including the days of arrival and departure) by the daily rate of remuneration (calculated as a fraction of the then prevailing monthly rate), consisting of gross base salary, post adjustment and any salary allowances paid during the applicable period. The minimum amount of income that must be reported for self-employment/Social Security purposes in any year is $400.

VI. Special provisions relating to staff members who have already separated from the United Nations or who are expected to separate from the United Nations in 2002

92. When a staff member leaves the Organization for any reason, he or she is still required to follow the procedures for requesting tax reimbursement for the last year in which he or she received compensation from the United Nations. Staff members who separated or received final payment during 2001 are required to file the application forms with copies of their 2001 returns by the normal 2002 deadlines.

93. Staff members payrolled outside Headquarters must inform the Payroll Section in New York of the date of their separation from the Organization in advance.

94. When a staff member who has received tax advances leaves the Organization before the end of a year, the Payroll Section estimates the amount of reimbursement for taxes owed to the staff member for the partial year worked and compares it to the amount of advances already received. If the amount of the advances already received exceeds the estimated reimbursements owed, the difference is subtracted from the staff member's final payment. Staff members who plan to leave the Organization and who wish to avoid such a deduction from their final payment should consult the Payroll Section as soon as possible to reduce the amount of the tax advances they would otherwise receive.

95. United Nations Joint Staff Pension Fund payments to retired or separated staff members may include full or partial lump-sum distributions, which include the staff member's own contributions to the Pension Fund, and may include the Organization's contributions and the interest earned. The Organization's contributions and the interest earned are taxable income to the staff member when received by the staff member.

96. The taxes on these Pension Fund payments may or may not be reimbursed by the United Nations, depending on the staff member's period of service. Retired staff members who joined the Organization prior to 1 January 1980 are entitled to reimbursement for income taxes paid on partial or full lump-sum pension payments and withdrawal settlements received. Qualified staff members who desire such tax reimbursement from the United Nations for lump-sum payments received should make sure to include the taxable amount as part of the taxable income on their returns in the year the lump-sum payment is received. The United Nations will not reimburse any future taxes payable on such distributions if the income tax liability for these amounts is deferred to future years because the staff member has "rolled over" the payments into another qualifying pension plan or an individual retirement account (IRA). Staff members should not use IRS form 4972 to calculate the amount of tax on a partial lump-sum pension payment. Any claim for reimbursement of income taxes where the tax on a partial lump-sum payment is calculated on IRS form 4972 will be returned to the staff member for correction.

97. The General Assembly, in its resolution 34/165 of 17 December 1979, decided that staff members who joined the United Nations after 31 December 1979 would not be entitled to reimbursement for income taxes paid on partial or full lump-sum payments and withdrawal settlements received. Such staff members, who do not qualify for reimbursement, may wish to "roll over" lump-sum pension payments within 60 days of receipt into another qualifying pension fund or into an IRA so that taxes on the payments are deferred until distributions are received in later years.

98. Separated staff members who are members of the Pension Fund receive a letter from the secretariat of the Pension Fund which provides the details of their contributions and United Nations payments. Staff members must submit a copy of this letter to the Payroll Section at Headquarters and to the finance office issuing their statement of taxable earnings by 31 December, so that the taxable portion of their distributions can be determined and incorporated into their statement of taxable earnings. Staff members who have become permanent residents of the United States after having joined the United Nations must also provide a copy of the Personnel Action form (P.5) showing the date they signed the Waiver of Rights, Privileges, Exemptions and Immunities. It is the personal responsibility of separating staff members to inform the appropriate offices of any pension-related information that may be relevant to the preparation of their statements of taxable earnings. Partial or full lump-sum payments and withdrawal settlements pertaining to the period of service prior to signing the Waiver are not taxable and will not be included in the taxable portion of pension lump-sum payments. If the statement of taxable earnings does not include the taxable portion of any lump-sum payment or withdrawal settlement received, a staff member is nonetheless required to include the correct amount in his or her taxable income reported to the tax authorities. Requests for reimbursement for taxes will not be processed for separated staff members if the Payroll Section has not previously received a copy of the separation benefits letter from the secretariat of the Pension Fund.

99. Staff members who have separated from the United Nations will receive no further tax advances. Taxable lump-sum payments or withdrawal settlements will often require additional estimated tax payments to be made to avoid penalties. The United Nations will not issue additional advances for such separation distributions but will be prepared to reimburse any late payment and/or underpayment penalty and interest incurred by staff members related to the reimbursable portion of the United Nations payments.

UNITED NATIONS NATIONS UNIES

REQUEST FOR SETTLEMENT OF 2001 INCOME TAXES

To: **PAYROLL SECTION, Room S-1830, Office of Programme Planning, Budget and Accounts, United Nations, New York, NY 10017**

Index No.: (MANDATORY) **Social Security No.:** (MANDATORY)

Last name: (MANDATORY)

First name: (MANDATORY) **E.O.D. Date** (MONTH/YEAR ONLY)

Spouse has United Nations earnings in 2001 subject to income tax reimbursement? ☐ Yes ☐ No

Spouse last name: (MANDATORY, IF FILING JOINT RETURN)

Spouse first name: (MANDATORY, IF FILING JOINT RETURN)

Spouse Index No.: (MANDATORY, IF YES ABOVE) Spouse Social Security No.: (MANDATORY, IF FILING JOINT RETURN)

Visa status:

☐ U.S. citizen since at least 1 January 2001 (Visa status "U")

☐ U.S. permanent resident since at least 1 January 2001 and have signed the "Waiver" (Visa status "W")

☐ Residency/citizenship status changed from ___ to ___ effective date ___/___/01 (day/month)
(NOTE – Valid entries are: G = G4 visa, W = U.S. permanent resident, U = U.S. citizen)

Duty status:

☐ Active staff member at time claim for reimbursement of taxes submitted to **Payroll Section, New York**

☐ Separated/Retired staff member as ___/___/01 (day/month)

☐ Other, please explain ___ (SLWFP, SLWOP, etc.) effective date ___/___/01 (day/month)

Organization: ☐ United Nations ☐ UNDP ☐ UNICEF ☐ Other _____ (PLEASE INDICATE)

Office: _____ Room No.: _____

Telephone: ___ - ___ - ___ e-mail address: _____ @ _____

Please direct all communication including cheques to my ☐ home ☐ office

Address as on 2001 IRS form 1040 filed (*NOTE – PLEASE OMIT COMMAS AND OTHER PUNCTUATION*):

Street/apt.:

City: (INCLUDE POSTAL CODE OF ANY COUNTRY OTHER THAN UNITED STATES HERE)

State/country: U.S. Zip code (DO NOT RECORD POSTAL CODE OF ANY COUNTRY OTHER THAN UNITED STATES)

Check one or both boxes:

☐ A. I am requesting settlement of 2001 income taxes. *(Complete numbers 1 to 12 below and UN form F.243.)*

☐ B. I am requesting advances to pay 2002 estimated income taxes. *(Complete numbers 1 to 5 and numbers 13 to 17 below.)*

SECTION I - To be completed by all staff members

In consideration of any tax payments made to me, *I hereby certify* and give the following undertakings:

1. (a) I am, or have been, assigned to a United Nations office outside the United States during 2002, 2001 or 2000 ☐ Yes ☐ No

(b) If I have checked "Yes", I have completed and attached form F.65/A ☐ Yes ☐ No

F.65 (12-01)

(over)

☐ 2 I certify that any cheques made payable to a tax authority received from the United Nations in response to my requests for tax advances or reimbursements have been or will be transmitted to the tax authorities named on the cheques solely to meet my income tax obligations and will *never be deposited into a personal account*

☐ 3 I certify that I will *provide* the United Nations, upon request, with acceptable *proof* of taxes paid or other documents or information as may be required to verify my tax liabilities.

☐ 4 I certify that I will *refund* to the United Nations any *overpayment* of tax reimbursements or advances, together with any interest received as a result of any such overpayment made by the United Nations.

☐ 5 I certify that any settlements which I have received from the United Nations for the purpose of meeting income tax liabilities of previous years have been paid by me to the appropriate tax authorities and that no part of such money has been refunded to me by the income tax authorities which I have not refunded to the United Nations.

SECTION II - To be completed by all staff members requesting settlement for 2001 income taxes

☐ 6 I certify that the signed copies of my income tax returns for 2001, which are attached, are *true, correct and complete copies* of final returns, that they are the identical copies of the returns filed with the tax authorities, that they correctly reflect my tax liabilities for 2001 and that they are the basis on which settlement for 2001 taxes are requested.
If my request for settlement includes tax returns from states other than New York, New Jersey or Connecticut, or for municipal authorities other than New York City or Yonkers, I have attached to this application the tax rates and relevant instructions issued by the tax authorities.

☐ 7 I certify that, as a United States citizen, I am *subject to United States self-employment tax* on my United Nations earnings and that I am entitled to the difference between the amount of the Social Security tax I am required to pay as a United Nations staff member and the amount I would have to pay as an employee of a taxable employer. I have reported my self-employment tax on my United States Income Tax Form 1040, and I have attached to my return a copy of Schedule SE.

☐ 8 I certify that I have *minimized my income tax* for 2001 by utilizing all adjustments to income, deductions and exemptions to which I am entitled, including the *itemizing of deductions* if they exceed the standard deduction allowable.

☐ 9 I certify that if I have received a United Nations dependency allowance for relative(s) residing in the United States, I have *claimed these relative(s) as dependant(s)* on my income tax returns or I have provided acceptable explanation as to why not.

☐ 10 I certify that I will *notify* the United Nations within 30 days if for any reason it is necessary for me to file an *income tax return which is different* from the returns I have herewith submitted and will *furnish* a copy of the new return to the United Nations.

☐ 11 I certify that I will *notify* the United Nations within 30 days of any *amended returns* subsequently filed or any change in my tax liability which might require adjustment of the tax payments received in any year.

☐ 12 I have completed in full, signed, dated currently and attached an *ORIGINAL* of form F 243 (12-01)

SECTION III - To be completed by all staff members requesting advances to pay 2002 estimated taxes

13 I request advances to pay the following estimated taxes for 2002:

☐ Federal ☐ Social Security/self-employment ☐ State/city

14 I expect to itemize deductions in 2002 ☐ Yes ☐ No

If I have checked "Yes", my estimated total deductions for 2002 are:

Federal $ _____ State/city $ _____

15 My own (and, if applicable, my spouse's) total outside taxable income in 2002, other than United Nations income, is estimated to be $ _____

16 Total number of federal exemptions that will be claimed in 2002, including myself, will be _____

17 I have moved into or out of New York State or New York City or Yonkers during 2002 ☐ Yes ☐ No

If I have checked "Yes", the date of my move was _____ (day/month/year) and I moved from _____ to _____

ALL INFORMATION CONTAINED HEREIN CERTIFIED TRUE AND CORRECT

Date _____ (day/month/year) Signature _____

F 65 (12-01)

UNITED NATIONS NATIONS UNIES

REQUEST FOR SETTLEMENT OF INCOME TAXES: SUPPLEMENTARY INFORMATION TO FORM F.65

To be completed by staff members on mission or assignment outside the U.S. during 2002, 2001 and/or 2000

Index No.:

Last name:

First name:

Staff members who have been on mission or assignment outside the United States for a substantial period may qualify for foreign earned income exclusion for the federal and some state income taxation. The maximum exclusion for 2001 is $78,000.00 per person. Detailed information about the exclusion of foreign earned income can be found in the INFORMATION CIRCULAR from the Controller on PAYMENT OF INCOME TAXES and the instructions for IRS form 2555, which must be completed and attached to the tax returns of staff members who qualify for the exclusion.

It is necessary to complete this form in order to help the Payroll Section to determine whether or not you have already qualified or are likely to qualify for the foreign earned income exclusion for tax years 2000 and/or 2001.

The data for 2001 are also essential for U.S. citizens who, while on assignment outside the United States, are subject to self-employment taxes to the extent that they spend time in the United States on official duty. Please use digits to represent the month and follow the international dating convention of DAY/MONTH/YEAR when completing this form.

☐ I am currently outside the United States on mission or assignment.
My most likely return date to an assignment in the United States is: Day Month Year

☐ I have indicated below each different period from 1 January 2000 to the present during which I was outside the United States, and I have attached an additional piece of paper for more entries, if necessary.

Date departed from U.S.	Day Month Year	Date returned to U.S.	Day Month Year
Date departed from U.S.	Day Month Year	Date returned to U.S.	Day Month Year
Date departed from U.S.	Day Month Year	Date returned to U.S.	Day Month Year
Date departed from U.S.	Day Month Year	Date returned to U.S.	Day Month Year
Date departed from U.S.	Day Month Year	Date returned to U.S.	Day Month Year
Date departed from U.S.	Day Month Year	Date returned to U.S.	Day Month Year
Date departed from U.S.	Day Month Year	Date returned to U.S.	Day Month Year

CERTIFIED TRUE AND CORRECT:

Date: Day Month Year Signature: _____

CONSENT FOR THE INTERNAL REVENUE SERVICE TO DISCLOSE TAX RETURN INFORMATION TO THE UNITED NATIONS

Information contained in United States federal income tax returns is confidential and, except as authorized by the Internal Revenue Code, may not be disclosed to any person. Taxpayers may authorize the Internal Revenue Service to release this confidential tax return information to persons otherwise not entitled to receive such information.

The purpose of this consent is to authorize the Internal Revenue Service to disclose certain confidential tax information to the United Nations to assist the United Nations in verifying the United States income taxes you paid on your earnings from the United Nations. The United Nations will use this information in connection with its programme of reimbursing income taxes paid on United Nations emoluments, pursuant to staff regulation 3.3 (f). The Internal Revenue Service has no involvement in such verification aside from processing any consents received from taxpayers and disclosing information in accordance with the terms of such consents. The United Nations will pay the fees incurred in processing the present consent.

You may revoke the present consent by writing to the Internal Revenue Service at:

Internal Revenue Service
1040 Waverly Avenue
Holtsville, N.Y. 11742
Attn: Photo Disclosure
Stop 532

The Internal Revenue Service will honour no consent if a written revocation is processed at the designated address prior to a disclosure being made.

CONSENT BY STAFF MEMBER

I, _____ hereby authorize
NAME OF STAFF MEMBER

the Internal Revenue Service to disclose to the United Nations tax information including a transcript of my Federal income tax account(s) for 2001/2000/1999/1998. The return(s) was/were filed under the name(s) of
(Cross out only those year(s) during which you were NOT a United Nations staff member.)

_____
NAME(S) UNDER WHICH 2001 IRS FORM 1040 FILED

at: _____
ADDRESS AS ON 2001 IRS FORM 1040 FILED

showing my Social Security number _____ and that of my spouse _____
IF APPLICABLE

If I revoke this consent, I authorize the Internal Revenue Service to disclose a copy of my revocation, or the fact that I have revoked, to the United Nations.

I request the Internal Revenue Service to transmit the above information to:

United Nations
New York, N.Y. 10017

Signature:* _____ Date: _____
MONTH/DAY/YEAR

***Even if the tax return is a joint one, the staff member concerned need only sign this form.**

IMPORTANT INSTRUCTIONS: *Please fill out the form above by printing your name, the name(s) under which your return was filed, your current address and Social Security number(s) in the appropriate blanks. If you were not a staff member of the United Nations during any of the four years listed on the third line, you may cross out that/those year(s), but make no other changes or notations on the form. If you file joint returns, you must fill in your spouse's Social Security number. Complete this form in pen. Do not use pencil. Sign and date the form at the bottom, making sure that you follow the format shown, that is,* ***"MONTH/DAY/YEAR"****. YOU MUST RETURN THIS FORM WITH AN* ***ORIGINAL*** *SIGNATURE AND DATE.*
COPIES OF THIS FORM ARE NOT ACCEPTABLE.

UNITED NATIONS NATIONS UNIES

REQUEST FOR SETTLEMENT OF 2001 INCOME TAXES

CHECKLIST

(DO NOT INCLUDE WITH YOUR SUBMISSION)

This checklist is intended to assist staff members who are submitting claims for reimbursement of 2001 income taxes to ensure that they have submitted complete and correct claims in a timely manner. To facilitate logging and processing of 2001 claims for reimbursement of income taxes, the Payroll Section, New York, asks that the component parts of a complete claim for reimbursement of 2001 income taxes be ordered as follows:

- ☐ F 243
- ☐ F 65
- ☐ F 65/A (if serving outside the United States)
- ☐ Federal income tax return
- ☐ New York State income tax return
- ☐ Other state income tax return(s)

SUBMISSION DATES

1. ☐ My duty station is in the United States, my UN submission deadline is **1 March 2002** and my IRS filing deadline for my 2001 income tax return is **15 April 2002**.

2. ☐ My duty station is outside the United States, my UN submission deadline is **1 April 2002** and my IRS filing deadline for my 2001 income tax return is **17 June 2002**.

FORM F.243

3. ☐ I have included United Nations form F 243 with my claim for reimbursement of 2001 income taxes.

4. ☐ If I file a joint return with my spouse, the F 243 includes the name and Social Security number of my spouse.

5. ☐ I have crossed out **only those tax years** during which I was **not** a United Nations staff member.

6. ☐ Form F 243 includes my address as on my 2001 IRS form 1040 filed.

7. ☐ I have dated form F 243 according to the **American** dating convention of **MONTH/DAY/YEAR**.

8. ☐ I have dated form F 243 currently and trust the Payroll Section, New York, will receive my claim for reimbursement of 2001 income taxes within 60 days of the signature date of form F 243.

9. ☐ I have not altered the signature/date of form F 243 with "white-out" or by crossing out or otherwise altering the signature/date on the form.

FORMS F.65 and F.65/A

10. ☐ I have completed all mandatory fields, including my index number, my Social Security number, my name, and my spouse's name, Social Security number and index number (if applicable).

11. ☐ I have indicated the date my citizenship or residency status in the United States changed in 2001.

INCOME TAX RETURNS

12. ☐ I have included complete copies of my 2001 federal and all applicable state income tax returns.

13. ☐ I must file my 2001 income tax returns by the IRS filing deadline applicable to me or, in the alternative, I must apply for an extension of time to file before my IRS filing deadline. I understand that the UN will not file my tax returns on my behalf.

United Nations ST/IC/2002/5

Secretariat

10 January 2002

Information circular*

To: Members of the staff

From: The Assistant Secretary-General for Human Resources Management

Subject: **Education grant and special education grant for disabled children**

1. The purpose of the present circular is to inform staff members eligible to receive the education grant or the special education grant for disabled children under administrative instruction ST/AI/1999/4, as amended by ST/AI/2002/1, of the procedures applicable to the submission and processing of their claims.

2. The monetary amounts of maximum educational expenses and maximum entitlements are set out in annex I. The forms required to submit a claim related to the education grant are contained in annex II.

Eligibility

3. For ease of reference, the eligibility requirements and conditions of entitlement contained in staff rule 103.20 (b), (c) and (d), in staff rule 203.8 (b) and (c) and in sections 1.2 and 2 of administrative instruction ST/AI/1999/4 are reproduced below:

Staff rule 103.20

"(b) Subject to conditions established by the Secretary-General, a staff member shall be entitled to an education grant in respect of each child, provided:

"(i) The staff member is regarded as an international recruit under rule 104.7 and resides and serves at a duty station which is outside his or her home country;

"(ii) The child is in full-time attendance at a school, university or similar educational institution; and

"(iii) The appointment or assignment of the staff member is for a minimum of six months or, if initially for a period of less than six months, is extended so that total continuous service is at least six months;

* The present circular will be in effect until further notice.

02-21245 (E) 220102

"(c) If a staff member eligible under paragraph (b) is reassigned to a duty station within his or her home country in the course of a school year, he or she may receive the education grant for the balance of that school year;

"(d) The Secretary-General may also authorize payment of the education grant during mission service of not less than six months to a staff member regarded under rule 104.6 as a local recruit at his or her normal duty station."

Staff rule 203.8

"(b) Subject to conditions established by the Secretary-General, project personnel shall be entitled to an education grant in respect of each child, provided:

"(i) The project personnel are in intermediate-term or long-term status and reside and serve at a duty station which is outside the home country;

"(ii) The child is in full-time attendance at a school, university or similar educational institution;

"(c) If eligible project personnel are reassigned to a duty station within their home country in the course of a school year, they may receive the education grant for the balance of that school year."

Administrative instruction ST/AI/1999/4

"1.2 Staff members eligible for the education grant solely because of mission service as provided by staff rule 103.20 (d) shall also be subject to the following conditions:

"(a) The staff member is detailed for a minimum period of six months to a mission area or, if initially for less than six months, is extended so that the continuous period of mission service is at least six months;

"(b) The education grant will be payable only in respect of the staff member's period of mission assignment.

"...

"[2] Eligible staff members may claim the education grant when the following conditions are met:

"(a) The child is in full-time attendance at an educational institution at the primary level or above while the staff member is in the service of the United Nations. Education shall be deemed 'primary' for the purposes of this instruction when the child is 5 years or older at the beginning of the school year, or when the child reaches age 5 within 3 months of the beginning of the school year;

"(b) The entitlement shall terminate when the child ceases to be in full-time attendance at an educational institution, or completes four years of post-secondary studies, or is awarded the first recognized post-secondary degree, whichever is earlier;

"(c) There shall be no entitlement beyond the scholastic year in which the child reaches the age of 25, unless the child's education has been interrupted for more than one year by compulsory national service, illness or

other compelling reason. In such cases, the grant may be extended for the period of interruption beyond the scholastic year in which the child reaches the age of 25."

Education grant advances

4. Under section 6 of administrative instruction ST/AI/1999/4, staff members who are entitled to the education grant and who are required to pay all or a portion of the school fees at the beginning of the school year may apply for an advance against their entitlement. They should do so by completing form P.45 (7-99), Request for payment of education grant and/or advance against education grant (see annex II to the present circular).

5. When an advance is being requested for the first time for a child, the request must be accompanied by invoices or other official documentation from the educational institution attesting to the school fees, including enrolment, tuition, full board, if applicable, and any scholarship, bursary or similar grant. The amount of the advance will be 100 per cent of the anticipated amount of the education grant on the basis of the information provided by the educational institution.

6. For a subsequent school year, the advance will normally be 100 per cent of the amount paid for the previous year. However, if lower admissible educational expenses are anticipated, the staff member should so indicate. In such a case, the amount of the advance will be 100 per cent of the grant calculated on the basis of the revised expenses. If higher admissible educational expenses are anticipated, the staff member may request an advance on the basis of the higher expenses. As in the case of a first advance, official documentation will be required from the educational institution attesting to the increased expenses.

7. After the advance is requested, and if the anticipated admissible educational expenses on which the advance was based become higher, the staff member may request an adjustment as soon as he or she has been informed of the higher charges. Should the anticipated admissible educational expenses become lower, it is incumbent on the staff member by virtue of staff regulation 1.2 (b) to report that fact promptly so that the amount of the advance may be adjusted and any excess payment recovered.

8. When there is no claim for the previous school year, requests for an advance may be submitted prior to, or within two months after, the beginning of the school year. The request must be accompanied by invoices or other official documentation from the educational institution attesting to the school fees.

9. When there is a claim for the previous school year, the request for the advance should be presented in part IV of form P.45 (7-99) together with form P.41 (4-99), Certificate of attendance and costs and receipt for payments in respect of the claim for the previous year (part III of form P.45 (7-99)).

10. Advances will be paid approximately one month prior to the beginning of the school year for staff on the Headquarters payroll, provided the relevant information is received at least two months prior to the beginning of the school year. At duty stations where circumstances so warrant, special arrangements may be established by the Secretary-General for payment of the advance in instalments.

11. If the advance is not cleared by settlement of the relevant education grant claim for the previous year, it will be recovered from the staff member's salary in accordance with section 6.2 of administrative instruction ST/AI/1999/4. Any advance will be considered as due from the staff member until it is either discharged by certification of the entitlement or recovered from the staff member's salary. Recovery from staff members will take place automatically three months after the end of the academic year for Headquarters staff and four months after the end of the academic year for field staff. Similar arrangements will be made for staff who are not on the Headquarters payroll. For staff members who are separating from service, recovery will take place on separation.

12. No advance will be authorized for subsequent school years until previous education grant advances have been cleared by settlement of the relevant education grant claim or repayment of the advance previously authorized.

13. Advances are normally payable in United States dollars at all duty stations except Geneva. For staff members whose duty station is Geneva and whose school fees are in Swiss francs, the advance will be payable in Swiss francs, as is the practice for emoluments. For those Geneva staff members whose school fees are in a currency other than Swiss francs, the advance will be payable in United States dollars. In all cases, the advance will be recorded in United States dollars, except when educational expenses are incurred in one of the other currencies in which the education grant is expressed in appendix G to the 100 series of the Staff Rules and appendix III to the 200 series of the Staff Rules. In such cases, the advance will be recorded in the currency in which the educational expenses are incurred, using the United Nations operational rate of exchange in effect on the date of payment of the advance. Annex I to the present circular sets out the table that provides education grant entitlements expressed in different currencies. The amounts indicated are effective as from the school year in progress on 1 January 2002.

Claims for payment of the education grant

14. Claims for payment of the education grant should be submitted on form P.45 (7-99). Claims should be submitted promptly upon completion of the school year or, if the staff member separates from service earlier, shortly before the date of separation from service. If the child's attendance ceases before completion of the school year, the staff member should submit the claim within one month of cessation of the child's school attendance.

15. Late claims are subject to staff rules 103.15 (ii) and 212.5 and will be paid only if they are submitted within one year following the date on which the staff member would have been entitled to the payment of the grant.

16. The claim must be accompanied by written evidence of the child's attendance, education costs and the specific amounts paid by the staff member. Such evidence will normally be submitted on form P.41 (4-99), which should be certified by the school. The same form is required where only the flat sum for board and the fixed rate for books are claimed. In order to facilitate confirmation of data, a copy of form P.41 (4-99) must be given to the educational institution.

17. When it is not possible to submit form P.41 (4-99), the staff member should submit a certificate of school attendance (form P.41/B (1-00)) indicating the exact

dates on which the school year began and ended and the dates of the child's attendance, together with receipted school bills, itemizing the various charges paid to the school and any other substantiating information requested in form P.41 (4-99). These documents must be certified by a responsible official of the educational institution on its official stationery or on paper bearing its seal.

18. Neither form P.41 (4-99) certified by the school nor the certificate of attendance should be changed in any way. Any revision or alteration may be cause for disciplinary action.

19. Expenditures that are not paid to the school and cannot therefore be certified on form P.41 by the school as having been paid may be claimed by attaching to form P.45 (7-99) an explanation of the nature of the expenditure and substantiating original documentation (for example, invoices, receipts or cancelled cheques). If the certificate, other documentation and accompanying receipts are not in one of the working languages of the United Nations, a translation into one of those languages must be attached.

20. If the staff member does not have custody of his or her child and the question of the staff member's compliance with his or her support obligation in respect of the child is raised, written evidence that the flat sums for board and textbooks have been used for the purposes intended may be required from the staff member.

Admissible and non-admissible expenses

21. Admissible expenses are determined on the basis of the criteria contained in section 3 of administrative instruction ST/AI/1999/4. Expenses for school attendance admissible under section 3.1 of the instruction are those required to follow the regular school programme or curriculum on a full-time basis. They include charges for enrolment, registration, examinations, tuition and diplomas, as well as other expenses directly related to the regular school programme.

22. Boarding expenses admissible under section 3.2 of the instruction are normally payable only when a child attends an educational institution outside the "duty station", meaning the country or area within commuting distance where the staff member is serving, notwithstanding national boundaries.

23. For ease of reference, the rules governing entitlements relating to school attendance and boarding expenses contained in appendix G to the 100 series of the Staff Rules and in appendix III to the 200 series of the Staff Rules are set out below. The table reproduced in annex I to the present circular sets out the applicable monetary amounts for the school year in progress on 1 January 2002 with respect to:

(a) The maximum amount of admissible educational expenses and the maximum grant for disabled children (column (1));

(b) The maximum education grant (column (2));

(c) The normal flat rate when boarding is not provided (column (3));

(d) An additional flat rate for boarding (at designated duty stations) (column (4));

(e) The maximum grant for staff members serving at designated duty stations (column (5));

(f) The maximum admissible education expenses (attendance only) (column (6)).

Attendance at an educational institution outside the duty station

24. Where the educational institution provides board, 75 per cent of the allowable costs of attendance and of the costs of board is payable, up to the maximum admissible educational expenses per year indicated in column (1) of the table, with a maximum grant per year indicated in column (2).

25. Where the educational institution does not provide board, a flat sum indicated in column (3) of the table plus 75 per cent of the allowable costs of attendance indicated in column (6) are payable, up to a maximum grant per year indicated in column (2).

Attendance at an educational institution at the duty station

26. Seventy-five per cent of the allowable costs of attendance per year is payable, up to the maximum indicated in column (1) of the table, with a maximum grant as indicated in column (2).

27. Where the educational institution is located beyond commuting distance from the area where the staff member is serving and, in the opinion of the Secretary-General, no school in that area would be suitable for the child, the amount of the grant is calculated at the same rates as specified in paragraphs 24 and 25 above.

Staff serving at designated duty stations with inadequate or no educational facilities when the child attends an educational institution at the primary or secondary level outside the duty station

28. Where the educational institution provides board:

(a) One hundred per cent of the costs of board is payable, up to the maximum indicated in column (4) of the table; and

(b) Seventy-five per cent of the allowable costs of attendance and of any part of the costs of board in excess of the amount indicated in column (4) are payable, with a maximum reimbursable amount as indicated in column (5).

29. Where the educational institution does not provide board:

(a) A flat sum for board is payable, as indicated in column (4) of the table; and

(b) Seventy-five per cent of the allowable costs of attendance indicated in column (1) of the table is payable, with a maximum reimbursable amount as indicated in column (5).

30. Paragraphs 28 and 29 above are not applicable to staff serving in special missions.

31. Expenses for prescribed textbooks are admissible and will be paid in accordance with the provisions of sections 3.3 and 4.4 of administrative instruction ST/AI/1999/4. To that effect, staff members are required to obtain from the educational institution a certification on form P.41 (4-99) that the textbooks have not been provided free of charge.

32. No additional supporting evidence is required if the staff member claims one of the fixed amounts established in section 4.4 of administrative instruction ST/AI/1999/4, namely, $210 for a child at the primary level, $420 for a child at the secondary level and $840 for a child at the post-secondary level, or if the staff member claims a lower amount.

33. If the amount claimed exceeds the applicable fixed amount and the textbooks were bought at or through the educational institution, the staff member will need to obtain from that institution a certification and receipt on form P.41/C (4-99), Certificate of prescribed textbooks and receipt for amount paid. A copy of the form should be retained by the educational institution.

34. When it is not possible to submit form P.41 (4-99), textbook expenses may be claimed upon certification by the staff member in form P.45 (7-99) that the textbooks were not provided free of charge. In those cases, the staff member is required to retain a list of prescribed textbooks and receipts documenting their purchase, in accordance with section 9.2 of administrative instruction ST/AI/1999/4, so that they may be produced for review, audit or investigation. All claims in excess of the fixed amount have to be fully documented.

35. Expenses for private tuition in the mother tongue are admissible when all the conditions of section 3.4 of administrative instruction ST/AI/1999/4 are met, namely:

(a) Private tuition is given by a qualified teacher who is not a member of the staff member's family;

(b) The staff member serves in a country whose language is different from his or her mother tongue;

(c) The child attends a local school in which instruction is given in a different language from the staff member's mother tongue.

36. A request for reimbursement for tuition in the mother tongue must be accompanied by:

(a) A certificate for tuition in the mother tongue (form P.41/A (5-00), Certificate of tuition in the mother tongue), certified by the educational institution or tutor. A certified copy of the form should be retained by the educational institution or tutor;

(b) Original cancelled cheques or copies of original cheques accompanied by bank statements to verify the payments made to the tutor or to the educational institution. It should be noted that receipts or other written confirmation of cash payments are not acceptable as proof of payment;

(c) Certificate of full-time school attendance (form P.41 (4-99), Certificate of attendance and costs and receipt for payments, or form P.41/B (1-00), Certificate of school attendance).

37. Section 3.5 of administrative instruction ST/AI/1999/4 lists expenses that are normally non-admissible, generally because they are not considered to be expenses required to follow the regular school programme or curriculum on a full-time basis. Section 3.5 also provides for exceptions allowing certain expenses normally considered to be non-admissible to become admissible when a number of conditions are met. For instance, expenses for summer courses are normally non-admissible,

but they may exceptionally be considered admissible when the summer courses are a prerequisite for further attendance during the regular school year or are required for the school's regular diploma.

38. Among the expenses that are not admissible are school supplies, equipment or uniforms, insurance, medical examinations, donations and contributions or similar charges. Similarly, courses or activities that are not covered by the regular tuition fee and are not required of all students following a given programme or curriculum are considered to be non-admissible.

Scholarship, bursary or similar grant

39. Staff members are required to disclose all scholarships, bursaries or similar grants in a statement attached to form P.45 (7-99). Financial assistance in the form of scholarship, bursary or similar grant should be certified on form P.41 by the educational institution.

40. As provided in section 3.6 of administrative instruction ST/AI/1999/4, the amount of the scholarship, bursary or similar grant is initially applied towards the non-admissible expenses reflected on form P.41 (4-99).

41. If the amount of the scholarship, bursary or similar grant does not exceed the non-admissible educational expenses, the education grant is calculated on the basis of the total admissible expenses.

42. If the amount of the scholarship, bursary or similar grant exceeds the non-admissible expenses, the excess amount is deducted from the admissible expenses. The education grant is then calculated on the basis of the remaining admissible expenses.

43. Financial assistance in the form of loans, which have to be repaid to a governmental institution, an educational institution, a bank or any other private sources, need not be reported and are not deducted from either admissible or non-admissible expenses. However, loan proceeds paid to the educational institution by the staff member should be included in the payments section of form P.41 (4-99) in order for those payments to be taken into consideration in calculating the entitlement to the education grant.

Death of a staff member after the beginning of the school year

44. As a result of the amendments to staff rules 103.20 (g) and 203.8 (f), which went into effect on 1 January 2002, sections 5.3 and 8.1 (f) of ST/AI/1999/4 were amended by ST/AI/2002/1 to waive the requirements of prorating the amount of the education grant in the proportion that the period of service bears to the normal school year when the staff member dies while in service after the beginning of the school year.

45. As a result of these new rules:

(a) There will be no prorating or disqualification in respect of any element of the education grant to which the staff member would have been entitled had he or she lived to the end of the school year, including boarding expenses or a flat sum for board and education grant travel;

(b) When processing the separation personnel action form or form P.35 (9-00), Personnel payroll clearance action, as applicable, there should be no automatic recovery which would have resulted from prorating the amount of the grant based on a period of service shorter than the normal school year;

(c) All relevant forms may be completed by the surviving spouse or the legal representative of the child for whom the education grant or education grant travel is paid, or by the child if 18 years of age or older.

Travel arrangements and claims

46. Education grant travel should be requested on form P.66 (5-97), Request for education grant travel. The conditions for education grant travel are set out in section 8 of administrative instruction ST/AI/1999/4, as amended by ST/AI/2002/1. When the request is approved, a travel authorization will be issued specifying the school year to which the travel is related and the mode, route and dates of travel.

47. Staff members are not allowed to make a direct purchase of the travel tickets without specific prior authorization.

48. Pursuant to section 10 of ST/AI/2000/20 regarding official travel, for purposes of education grant travel by air, staff members may opt for a lump-sum payment. Staff members opting for the lump-sum payment should follow the procedures for the exercise of the lump-sum option for travel by air set out in paragraphs 8 to 14 of ST/IC/2001/43.

49. Within two weeks of completion of the child's education grant travel, the staff member must submit a travel claim on form F.10 (7-99), Voucher for reimbursement of expenses, to the executive or administrative officer concerned, regardless of whether any claim for reimbursement of the education grant has been made. Submission of form F.10 (7-99) is required to verify that travel has been undertaken as authorized, as well as for the purpose of certification of the travel expenses for which reimbursement is claimed.

50. Form F.10 (7-99) should be accompanied by the original travel authorization, ticket stubs and receipts for all expenses for which reimbursement is claimed.

51. If a child went on education grant travel in a previous school year, no new education grant travel will be authorized before the claim for the prior travel has been approved.

Claims for payment of the special education grant

52. Claims for payment of the special education grant should be submitted on form P.45 (7-99).

53. When the child is not in school attendance, such claims should be submitted annually within one month of the end of the standard school year in the staff member's duty station. When the child is in school attendance, claims should be submitted in accordance with paragraph 14 above. If the staff member separates from service earlier, a claim should be submitted shortly before separation from service.

54. A medical certificate attesting to the disability that gives rise to the claim for payment of the special education grant must accompany the claim. The certifying officer should submit the medical certificate to the Medical Director or designated medical officer who will determine, based on prevailing medical standards, the acceptability of the certificate for the purpose of the special education grant and the date on which the entitlement should be reviewed on medical grounds.

55. The staff member is also required to provide evidence that he or she has exhausted all other sources of benefits that may be available for the education and training of the child, including those that may be obtained from State and local Governments and from the United Nations contributory medical insurance plans. The amount of the expenses used as the basis for the calculation of the special education grant is reduced by the amount of any benefits to which the staff member is entitled.

56. The provisions of the present circular relating to education grant advances, claims for payment of the education grant and travel arrangements should be followed when making those claims under the special education grant entitlement.

57. The present circular supersedes information circulars ST/IC/1999/51 and Corr.1 of 13 July 1999 and 28 July 1999, respectively, and ST/IC/1999/51/Amend.1 and Corr.1 of 12 January 2001 and 5 February 2001, respectively.

Annex I

Education grant entitlements applicable in cases where educational expenses are incurred in currencies stated below

/ Currency	(1) Maximum admissible educational expenses and maximum grant for disabled children	(2) Maximum education grant	(3) Normal flat rate when boarding not provided	(4) Additional flat rate for boarding (at designated duty stations)	(5) Maximum grant for staff members serving at designated duty stations	(6) Maximum admissible educational expenses (attendance only)
Euro						
Austria	12 159	9 119	3 170	4 755	13 874	7 932
Belgium	12 898	9 673	2 929	4 394	14 067	8 992
Germany	15 736	11 802	3 592	5 389	17 191	10 947
Finland	9 082	6 812	2 229	3 343	10 155	6 111
France	9 330	6 997	2 500	3 751	10 748	5 996
Ireland	9 997	7 498	2 404	3 606	11 104	6 792
Italy	12 289	9 217	2 558	3 838	13 055	8 879
Luxembourg	12 898	9 673	2 929	4 394	14 067	8 992
Monaco	9 330	6 997	2 500	3 751	10 748	5 996
Netherlands	13 085	9 814	3 170	4 755	14 569	8 859
Spain	9 452	7 089	2 456	3 684	10 773	6 177
Danish krone	77 400	58 050	21 993	32 990	91 040	48 076
Japanese yen	2 301 120	1 725 840	525 930	788 895	2 514 735	1 599 880
Norwegian krone	71 632	53 724	17 499	26 249	79 973	48 300
Pound sterling	13 613	10 210	3 041	4 562	14 772	9 559
Swedish krona	91 575	68 681	20 945	31 418	100 099	63 648
Swiss franc	24 372	18 279	5 092	7 638	25 917	17 583
United States dollar (in the United States of America)	23 445	17 584	4 583	6 875	24 459	17 335
United States dollar (outside the United States of America)	13 000	9 750	3 373	5 060	14 810	8 503

The above amounts are effective as from the school year in progress on 1 January 2002.

Annex II

Forms to be used in the preparation of claims for the education grant and the special education grant

The following forms required to submit a claim related to the education grant are included in the present annex for ease of reference of staff members:

- Form P.41(4-99) Certificate of attendance and costs and receipt for payments;
- Form P.41/A(5-00) Certificate of tuition in the mother tongue;
- Form P.41/B(1-00) Certificate of school attendance;
- Form P.41/C(4-99) Certificate of prescribed textbooks and receipt for amount paid;
- Form P.45(7-99) Request for payment of education grant and/or advance against education grant;
- Form P.66(5-97) Request for education grant travel;
- Form F.10(7-99) Voucher for reimbursement of expenses.

UNITED NATIONS NATIONS UNIES

CERTIFICATE OF ATTENDANCE AND COSTS AND RECEIPT FOR PAYMENTS
ATTESTATION CONCERNANT LA FREQUENTATION SCOLAIRE OU UNIVERSITAIRE ET SON COÛT

Name of Child/Nom de l'enfant	Name of Staff Member/Nom du fonctionnaire	Student ID No. (if applicable)/Numéro (le cas échéant) de la carte d'identité scolaire ou universitaire

TO BE FULLY COMPLETED BY EDUCATIONAL INSTITUTIONS ONLY

To: Educational Institutions attended by children of United Nations staff members.

Staff members of the United Nations are entitled, under certain conditions, to an education grant. This form has been devised to assist in determining their entitlement and in establishing the amount of the grant. Your cooperation in completing this form will be much appreciated. Please return the original to the staff member and retain a copy for your files. This may also facilitate confirmation of the information which is performed by the United Nations on a periodic and routine basis.

Destinataires: Les établissements d'enseignement fréquentés par les enfants de fonctionnaires de l'Organisation des Nations Unies

Les fonctionnaires de l'ONU ont droit, sous réserve de certaines conditions, à une indemnité pour frais d'études. La présente formule a pour objet d'aider à déterminer leurs droits et à fixer le montant de l'indemnité. Le concours que vous prêterez en la remplissant sera vivement apprécié. Veuillez retourner l'original au fonctionnaire de l'ONU et conserver le double dans vos dossiers. Cette formule pourra aussi aider l'ONU dans ses vérifications ordinaires périodiques.

School Year/*L'année scolaire ou universitaire* (day, month, year)/*(jour, mois, année)*		Child attended school/*L'enfant a fréquenté l'établissement* (day, month, year)/*(jour, mois, année)*	
Began *A commencé le*	Ended *S'est terminée le*	From *Du*	Until *au*

Was child in full time school attendance?/ *L'enfant a-t-il fréquenté l'établissement à plein temps?*	Child was in level *L'enfant a suivi les cours de la classe de*	class / form *du / niveau*	Amount of non-UN scholarships, grants, or any financial assistance / *Montant de toute bourse d'études, allocation ou aide financière de provenance autre que l'ONU:*
☐ Yes/*Oui* ☐ No/*Non*			

	Yes/*Oui*	No/*Non*	
Were all textbooks provided by the school free or at no additional cost? *L'établissement a-t-il fourni tous les manuels gratuitement ou sans frais supplémentaires?*	☐	☐	
Did the institution charge for food and lodging? *Les montants facturés par l'établissement comprennent-ils des frais de pension?*	☐	☐	Cost *Coût*
If not, did the institution charge for lunch? *Comprennent-ils des frais de demi-pension?*	☐	☐	Cost *Coût*
Was daily group transportation provided by or through the institution? *Un transport collectif quotidien a-t-il été assuré par l'établissement ou par son intermédiaire?*	☐	☐	Cost *Coût*

The institution charged the staff member as follows / *L'établissement a demandé au fonctionnaire de l'ONU d'acquitter les frais ci-après*

Admission and Registration *Admission et inscription*	Tuition *Scolarité*	Examination/Diploma *Examen / Diplôme*

Other items required for the child at the institution. (Please itemize on separate sheet if necessary and attach)
Autres frais obligatoires pour l'élève ou l'étudiant (Le cas échéant, utilisez une feuille supplémentaire pour donner le détail.)

Payments were made by the staff member to the institution as follows. Please indicate currency, amount and date of each payment.
Le fonctionnaire a acquitté à l'établissement les montants ci-après (Veillez à toujours préciser la monnaie et la date.)

Currency, amount and date *Monnaie, montant et date*	Currency, amount and date *Monnaie, montant et date*	Currency, amount and date *Monnaie, montant et date*	Currency, amount and date *Monnaie, montant et date*

IMPORTANT: PLEASE COMPLETE ALL SECTIONS AND ENSURE THAT ANY ATTACHMENTS OR CORRECTIONS ARE INITIALLED BY THE SIGNATORY.
VEILLEZ À CE QU'IL SOIT REPONDU À TOUTES LES QUESTIONS ET À CE QUE TOUTE PIÈCE JOINTE OU CORRECTION SOIT PARAPHÉE PAR LE SIGNATAIRE.

SEAL of Educational Institution

CACHET de l'établissement d'enseignement

Name and Title of Officer signing on behalf of Educational Institution/*Nom et qualité de l'administrateur ayant la signature*

SIGNATURE	DATE
School name and address/*Nom et adresse de l'établissement*	Telephone No./*No de téléphone*

UNITED NATIONS NATIONS UNIES	CERTIFICATE OF TUITION IN THE MOTHER TONGUE ATTESTATION CONCERNANT L'ÉTUDE DE LA LANGUE MATERNELLE	
Name of child / *Nom de l'enfant*	Name of staff member / *Nom du fonctionnaire*	ID # / *Numéro de la carte d'identité*

To: Educational institution or tutor

Staff members of the United Nations are entitled, under certain conditions, to payment of an education grant. Subject to some requirements, the cost of tuition in the mother tongue is taken into account for the purposes of the grant. This form has been devised to assist in determining the costs incurred by the staff member for such tuition and must be accompanied by cancelled cheques or copies of original cheques accompanied by bank statements. Your cooperation in completing this form will be much appreciated. Please return the original to the staff member and retain the copy for your files. This may also facilitate confirmation of the information, which is performed by the United Nations on a periodic and routine basis.

Destinataires : L'établissement d'enseignement ou le professeur

Les fonctionnaires de l'ONU ont droit, sous réserve de certaines conditions, à une indemnité pour frais d'études. Sous réserve aussi de diverses conditions, le coût de l'enseignement de la langue maternelle entre en ligne de compte pour le calcul de l'indemnité. La présente formule a pour objet de déterminer les frais que cet enseignement a entraînés pour le fonctionnaire. Vous devez y joindre les chèques payés et oblitérés ou une copie des chèques originaux accompagnée des relevés bancaires correspondants. Le concours que vous prêterez en remplissant la formule sera vivement apprécié. Veuillez retourner l'original au fonctionnaire de l'ONU et conserver le double dans vos dossiers. Cette formule pourra aussi aider l'ONU dans ses vérifications ordinaires périodiques.

This is to certify that (child's name) _____ received tutoring in the _____ language
Je certifie que (nom de l'enfant) a suivi des cours de (langue enseignée)

during the period from (day/month/year) _____ until (day/month/year) _____
pendant la période du (jour/mois/année) au (jour/mois/année)

He/she was taught / *L'enfant a suivi des cours*
daily/*chaque jour* _____ (yes/no) *(oui/non)* from/*de* _____ (am/pm) *(heures)* to/*à* _____ (am/pm) *(heures)*, or/*ou*
weekly/*chaque semaine* _____ (no. days/*nombre de jours*) from/*de* _____ (am/pm) *(heures)* to/*à* _____ (am/pm) *(heures)*, or/*ou*
monthly/*chaque mois* _____ (no. days/*nombre de jours*) from/*de* _____ (am/pm) *(heures)* to/*à* _____ (am/pm) *(heures)*.

Total number of lessons for the year: _____.
Nombre total de leçons durant l'année:

The tuition was on a group ☐ or individual ☐ basis. (Please check one.)
S'est-il agi de cours collectifs ☐ ou de leçons particulières? ☐
(Please attach a brief statement on the child's linguistic ability in this language.)
(Veuillez joindre une brève description des capacités de l'enfant dans la langue enseignée.)

The tuition fees were _____ per hour/lesson.
Le tarif a été de l'heure/la leçon.

Payments were made by the staff member to the institution or tutor as follows. (Please indicate currency, amount and date of each payment.)
Le fonctionnaire a acquitté à l'établissement ou au professeur les montants ci-après (veillez à toujours préciser la monnaie et la date).

Currency, amount and date *Monnaie, montant et date*	Currency, amount and date *Monnaie, montant et date*	Currency, amount and date *Monnaie, montant et date*	Currency, amount and date *Monnaie, montant et date*

PLEASE COMPLETE ALL SECTIONS AND ENSURE THAT ANY ATTACHMENTS OR CORRECTIONS ARE INITIALLED BY THE SIGNATORY.

IMPORTANT:

VEILLEZ À CE QU'IL SOIT RÉPONDU À TOUTES LES QUESTIONS ET À CE QUE TOUTE PIÈCE JOINTE OU CORRECTION SOIT PARAPHÉE PAR LE SIGNATAIRE.

SEAL of educational institution (if applicable)

CACHET de l'établissement d'enseignement (le cas échéant)

Name and title of officer signing on behalf of institution or of tutor /
Nom et qualité de l'administrateur avant la signature ou du professeur

SIGNATURE :

School address / *Adresse de l'établissement*

Tutor's address / *Adresse du professeur*

Telephone no. / *Numéro de téléphone*
(home / *domicile*):
(work / *bureau*):

ORIGINAL + 1 copy/1 copie

P.41/A(5-00)

UNITED NATIONS NATIONS UNIES

Certificate of School Attendance

For the School Year
(Please type or print all information legibly)

This is to certify that _____
(Name of Child)

son/daughter of _____
(Name of Staff Member)

*was in **full-time attendance** at* _____
(School/College/University)

and regularly attended class in the _____ *grade*
(Form, Level or Class)

from _____ to _____
(Day) (Month) (Year) (Day) (Month) (Year)

The actual school year began on _____
(Day) (Month) (Year)

and ended on _____.
(Day) (Month) (Year)

SEAL OF
EDUCATIONAL INSTITUTION

Signature: _____

_____
Name and Title of officer
signing on behalf of educational institution

Date: _____
Place: _____

For United Nations' Use only:

Name of Staff Member	Index No.	Dept/Div/Office

P.41/B(1-00)

UNITED NATIONS
NATIONS UNIES

CERTIFICATE OF PRESCRIBED TEXTBOOKS AND RECEIPT FOR AMOUNT PAID
ATTESTATION CONCERNANT LES MANUELS PRESCRITS ET LEUR COÛT

Name of Child/*Nom de l'enfant*	Name of Staff Member/*Nom du fonctionnaire*	Student ID No. (if applicable)/*Numéro (le cas échéant) de la carte d'identite scolaire ou universitaire*

To: Educational Institutions attended by children of United Nations staff members.

Staff members of the United Nations are entitled, under certain conditions, to an education grant. One of the educational costs which is taken into account for the purposes of the grant is the cost of textbooks. This form has been devised to assist in determining the amount paid (separate from tuition) for prescribed textbooks. Your cooperation in completing this form will be much appreciated. Please return the original to the staff member and retain a copy for your files. This may also facilitate confirmation of the information which is performed by the United Nations on a periodic and routine basis. If the books have not been bought through a school bookstore, etc., please strike through the lines set aside for "Amount Paid" as the staff member will provide relevant receipts.

Destinataires: Les établissements d'enseignement fréquentés par les enfants de fonctionnaires de l'Organisation des Nations Unies

Les fonctionnaires de l'ONU ont droit, sous réserve de certaines conditions, à une indemnité pour frais d'études. L'un des éléments des frais scolaires ou universitaires qui entre en ligne de compte pour calculer cette indemnité étant le coût des manuels, la présente formule a pour objet d'aider à déterminer le montant acquitté (indépendamment des frais de scolarité ou d'université) pour les manuels prescrits. Le concours que vous prêterez en la remplissant sera vivement apprécié. Veuillez retourner l'original au fonctionnaire de l'ONU et conserver le double dans vos dossiers. Cette formule pourra aussi aider l'ONU dans ses vérifications ordinaires périodiques. Si les manuels n'ont pas été achetés dans votre établissement, tirez un trait dans la colonne " Prix acquitté ", attendu que le fonctionnaire fournira les reçus voulus.

List of Textbooks prescribed by the Educational Institution/*Liste des manuels prescrits par l'établissement d'enseignement*

TITLE/*TITRE*	AMOUNT PAID/*PRIX ACQUITTÉ*
TOTAL	

SEAL of Educational Institution

CACHET de l'établissement d'enseignement

Name and Title of Officer signing on behalf of Educational Institution/*Nom et qualité de l'administrateur ayant la signature*	
SIGNATURE:	DATE: (day/month/year)
School name & address/*Nom & adresse de l'établissement*	Telephone No./*No de téléphone*

UNITED NATIONS NATIONS UNIES

REQUEST FOR PAYMENT OF EDUCATION GRANT AND/OR ADVANCE AGAINST EDUCATION GRANT

INSTRUCTIONS: All applicants must complete Part I and Part II of this form. Applicants for Payment of Education Grant must complete Part III. Applicants for Advance against the Education Grant must complete Part IV. Submit original to your Human Resources Officer.

Instructions for Part III, Textbooks: Textbook expenses may be claimed only if textbooks were not provided free of charge. If so, select one option --- fixed amount or actual amount spent. If actual amount spent option is selected and the amount is greater than the fixed amount (i.e. $210 at the primary level, $420 at the secondary level, and $840 at the post-secondary level), attach form P.41/C completed by the educational institution.

Instructions for Part IV: For each child, if a grant was paid for the previous year, this advance will automatically be paid at 100 per cent of the previous year's grant. If you anticipate a lower grant than the previous year, indicate the lower amount in item IV (c). If no grant was paid for the previous year, or if you request a higher amount than the previous year, indicate the amount in item IV (c), and attach documentation to substantiate the amount requested.

I. REQUEST AND CERTIFICATION

I request an advance against the education grant for the next school year to ; AND/OR claim the education grant for the scholastic year to as shown in Parts III and IV of this form. I understand that there is no obligation to make payments ahead of the schedule established by the school and that this advance will be recovered from my salary if the required documentation is not submitted.

I have disclosed all scholarship(s), bursary or similar grant(s) in respect of the child/children. I have not claimed expenses related to textbooks if textbooks were provided free of charge. I understand that, if anticipated costs on the basis of which the advance was granted become lower, I am required to notify the Organization promptly.

I certify that the statements made by me, and the information provided by me on this form and the attached documentation are true and complete to the best of my knowledge and belief; and that no other education grant is being paid in respect of the child/children for the periods indicated.

Signature of Staff Member: ..... Date: .....
(dd/mm/yyyy)

*** To print page 2, turn over this page and manual feed your printer. Please note that for the claim to be valid, it must be submitted on a double-sided form.**

UNITED NATIONS		REQUEST FOR PAYMENT OF EDUCATION GRANT AND/OR ADVANCE AGAINST THE EDUCATION GRANT

II. Staff Member: *Follow instructions on page 1. Parts I and II must be completed.*

Last Name of Staff Member	First	Mid Initial	Index No	Level	Dept. or Div.	Ext.	Room No.

Type of Appointment	Expiry Date	Entrance on Duty Date (d/m/y)	Home Country	Duty Station	Type of U.S. Visa

Child's Name			
Date of Birth (d/m/y)			
Name of School or University attended			
Location of School (City, Country)			
Level of Instruction (Class or Grade)			

III. Request for Education Grant

School Year (From – To)	Day/Month/Year – Day/Month/Year	Day/Month/Year – Day/Month/Year	Day/Month/Year – Day/Month/Year
Child attended School (From – To)	Day/Month/Year – Day/Month/Year	Day/Month/Year – Day/Month/Year	Day/Month/Year – Day/Month/Year
Actual Cost (Attach P.41 and/or other receipts)	Currency and amount	Currency and amount	Currency and amount
Textbook Cost: Elect one option. Read instructions on page 1	Check box for fixed amount ☐ OR Specify Amount US$	Check box for fixed amount ☐ OR Specify Amount US$	Check box for fixed amount ☐ OR Specify Amount US$
Tuition in Mother Tongue (Attach P.41/A)	Currency and amount	Currency and amount	Currency and amount
Other Private Tuition	Currency and amount	Currency and amount	Currency and amount

IV. Request for Advance against the Education Grant

(a) School Year (From – To)	Day/Month/Year – Day/Month/Year	Day/Month/Year – Day/Month/Year	Day/Month/Year – Day/Month/Year
Choose one (b or c) (b) 100% of last year (Check box)	☐	☐	☐
(c) First advance / higher amount than previous year	US$	US$	US$

FOR OFFICIAL USE OF OHRM

School Location	DUTY STN ☐ HOME CTRY ☐ OTHER CTRY ☐	DUTY STN ☐ HOME CTRY ☐ OTHER CTRY ☐	DUTY STN ☐ HOME CTRY ☐ OTHER CTRY ☐
Admissible Cost	(= $)	(= $)	(= $)
Maximum Entitlement (if prorated)			
Advance requested in Part IV authorized			

Staff member entitled as above.

For the ASG, OHRM: (Print Name & SIGN) Date:

FOR OFFICIAL USE OF OPPBA

Flat Sum for Board			
Cost of Attendance (including/excluding board)	X 75% =	X 75% =	X 75% =
Total Entitlement per Child	US$	US$	US$

GRAND TOTAL: **LESS: Advance Outstanding** **Net Payment (US$):**

Examiner: OPPBA (Print name & SIGN) Date:

UNITED NATIONS NATIONS UNIES

REQUEST FOR EDUCATION GRANT TRAVEL

I To be prepared by STAFF MEMBER and submitted, in advance of travel, to

OPERATIONAL SERVICES DIVISION/OHRM

Last Name of Staff Member	*First*	*Mid. Initial*	*Entrance on duty date(dd.mm.yyyy)*	*Type of appointment, and, if fixed-term, expiry date: (dd.mm.yyyy)*

Home Country	*Duty Station*	*Department or Division*	*Level*	*Room No.*	*Phone Ext.*	*Type of U.S. Visa*

Child's Name			
Child's Date of Birth (dd.mm.yyyy)			
Name of School or University attended			
Location of School ***CITY***			
COUNTRY			

	(day)	*(month)*	*(year)*	*(day)*	*(month)*	*(year)*	*(day)*	*(month)*	*(year)*
School Year ***BEGINS*** *on*									
ENDS *on*									
Child attending School ***FROM***									
TO									

Child's travel requested *FROM: (Place of Departure)*			
TO: (Destination)			

	(day)	*(month)*	*(year)*	*(day)*	*(month)*	*(year)*	*(day)*	*(month)*	*(year)*
Intended Departure Date									
Intended Return Date									
Date of Child's last education grant travel									
Staff Member's last official travel on home leave or to visit dependants ended				*Staff Member's next home leave or travel to visit dependants due in*					

I hereby certify that the information furnished by me on this form is true to the best of my knowledge and belief and I claim the education grant travel in respect of my child/children to which I am entitled on the basis of this information.

INDEX NO.	Signature of Staff member	Date (d/m/y):

II To be completed by HUMAN RESOURCES OFFICER and forwarded to EXECUTIVE OFFICER

I hereby certify the entitlement of the staff member to one round trip/one-way travel between the educational institution attended by the child and the staff member's duty station at a cost not to exceed cost of travel between staff member's place of home leave and duty station as follows:

Name of Child	Auth'd Place of Departure	Authorized Destination	Approximate Departure Date (dd/mm/yyyy)	Approximate Return Date (dd/mm/yyyy)

ATTENTION EXECUTIVE OFFICER: ***ANY MAJOR DEVIATION FROM AUTHORIZED ITINERARY OR DATES OF TRAVEL SHOULD BE BROUGHT TO THE ATTENTION OF THE HUMAN RESOURCES OFFICER BEFORE TRAVEL AUTHORIZATION IS ISSUED.***

REMARKS:	
(Date)	(For the Assistant Secretary-General for Human Resources Management) Name and Title:

Original – Executive Office Copy to: OSD/OHRM Staff Member

UNITED NATIONS NATIONS UNIES

VOUCHER FOR REIMBURSEMENT OF EXPENSES

To be completed by Controller	Cheque No:	Examiner	Currency	Voucher No:
Amount:	Bank No:	Approving Officer:	Country	Date:

TO BE COMPLETED BY CLAIMANT (Please TYPE or PRINT)

PAYEE: | INDEX NO: | CATEGORY:

This space to be filled in by H.Q.

Cheque to be

- ☐ Called for at CASHIER's office – Indicate your Tel. Ext.
- ☐ Mailed to following address:
- ☐ Mailed to following BANK A/C:

AND
Payee Advice to be mailed to:

Duty Station:
Dept./Div. Or Office:
PT 8 or OBMO No:
Account No:

DATE (d/m/y)	Attachment No	DESCRIPTION OF EXPENSES *Tickets purchased. Terminal Expenses. Telegrammes. Taxis Authorized excess baggage. etc*	LOCAL CURRENCY	EXCHANGE RATE	U.S.$ EQUIVALENT	For OPPBA Approved Amount
			TOTAL TRAVEL ALLOWANCE *(See next page)*			

I claim the subsistence and terminal expenses in connection with the journey (as indicated on the reverse side hereof), which I certify to have been made as authorized. I further certify that all expenses claimed represent actual disbursements made by me, and dependants indicated, actually travelled as shown.

Signature of Claimant _____ *Date (d/m/y)* _____

This claim is in conformity with the journey as actually authorized. Payment of subsistence and/or transit allowances, is approved for all official stopovers and necessary travel time reported by the Claimant on the reverse side, except as otherwise noted by me.

☐ NO EXCEPTIONS ☐ FINAL CLAIM ☐ FOR EXCEPTIONS, SEE next page

Name and Signature of Admin./Certifying Officer _____ *Date (d/m/y)* _____

TOTAL		
LESS ADVANCES		
BALANCE DUE UN IF ANY		
NET PAYMENT		

GENERAL ACCOUNT	AMOUNT (U.S.$) Dr. or Cr.*	ALLOTMENT ACCOUNT	LIQUIDATION AMOUNT	OBLIGATION DOCUMENT	DESCRIPTION/LO.V.
Total Debits	Total Credits		Total Liquidations		

*Indicate by brackets

Submit Claim - Original plus ONE copy to OPPBA
- ONE copy to CERTIFYING OFFICER

(continued next page)

TO BE COMPLETED BY CLAIMANT

PLEASE TYPE or PRINT: Extra sheets should be attached with full explanation of lengthy or involved travel. Submit a separate Form F.10 if eligible dependants have itineraries that differ from yours. Subsistence may be subject to a reduction after 60 days under Staff Rules.

Do you have eligible dependants residing with you at your official duty station?

Yes ☐ **No** ☐

ANNUAL LEAVE TO BE CHARGED

DAYS

For Use of Controller ONLY

Remarks: List names and ages of dependants

CITY AND COUNTRY OF DEPARTURE AND ARRIVAL	MODE OF TRAVEL AIR, SEA OR LAND	DATE DAY/ MONTH YEAR	HOUR*	Indicate whether • UN or GOVT vehicle was made available at DEP and/or ARR Yes or No	Indicate whether the following were provided by clicking **Accommodation Meals**		*COMMENTS OF ADM./CERTIFYING OFFICER REGARDING STOP-OVERS, DELAYS, ETC*
DEP.					Accommodation ☐ Meals ☐		
ARR.					Accommodation ☐ Meals ☐		
	Official ☐ Personal ☐						
DEP.					Accommodation ☐ Meals ☐		
ARR.					Accommodation ☐ Meals ☐		
	Official ☐ Personal ☐						
DEP.					Accommodation ☐ Meals ☐		
ARR.					Accommodation ☐ Meals ☐		
	Official ☐ Personal ☐						
DEP.					Accommodation ☐ Meals ☐		
ARR.					Accommodation ☐ Meals ☐		
	Official ☐ Personal ☐						
DEP.					Accommodation ☐ Meals ☐		
ARR.					Accommodation ☐ Meals ☐		
	Official ☐ Personal ☐						
DEP.					Accommodation ☐ Meals ☐		
ARR.					Accommodation ☐ Meals ☐		
	Official ☐ Personal ☐						

**HOUR should indicate time of departure from or arrival at airports, piers or railroad stations. Any deviation from itinerary and standards of accommodation authorized by Form PT.8 and any stop-over not authorized thereby must be supported by full explanation; otherwise your claim may be reduced.*

NOTICE TO TRAVELLER: All receipts for transportation and excess baggage, used air transportation stubs and any unused transportation tickets and excess baggage coupons (MCO's) must be returned to the United Nations together with the original Travel Authorization (PT.8) and attached to the claim. The Laissez-Passer should be returned to the Travel and Transportation Service upon completion of the travel.

REMARKS: *(List here attached unused tickets by stating ticket Number and the route covered by the ticket.)*

Total Travel Allowance in U.S. $ .....

Value of MCO's received	*U.S.$*
Value of MCO's used	*U.S.$*
BALANCE OF MCO's to be returned to the UN	*U.S.$*

The balance of the MCO's is represented by the following coupon numbers:

United Nations ST/IC/2002/6

Secretariat

21 January 2002

Information circular*

To: Members of the staff

From: The Assistant Secretary-General for Human Resources Management

Subject: **Placement and promotion list for staff in the Professional category and above**

1. The purpose of the present information circular is to inform staff members of recommendations made by the appointment and promotion bodies that have been approved by the Secretary-General in respect of placements and promotions.

2. This list, which includes staff in the Professional category and above, is issued monthly to enhance transparency and to enable the staff to perceive improvements in gender balance throughout the Secretariat.

3. In order to ensure equitable treatment in promoting staff members, implementation will continue under the terms of administrative instruction ST/AI/1999/8, that is, placements and promotions will be effective the first day of the month following their approval by the Secretary-General subject to the availability of the post and the assumption of the higher-level functions.

4. The attached list includes placements and promotions approved in December 2001.

* Expiration date of the present information circular: 31 December 2002

02-22275 (E) 280102

Annex

Placement and promotion
1 to 31 December 2001

Name	*Gender*	*Releasing department/office*	*Receiving department/office*	*Post level*	*Vacancy number*
Promotion					
Adams, Bernard	M	DM/OCSS	DM/OCSS	P-3	01-D-DOM-001996-I-NY
Calovski, Dimo	M	UNCTAD	UNCTAD	P-3	01-E-TAD-400696-I-GE
Cha, Kiho	M	DPA	DPA	P-3	01-P-DPA-002041-I-NY
Llamas, Felice	F	DESA	DESA	P-3	01-S-ESA-001964-I-NY
Ongpreechakul, Prasong	M	ESCAP	ESCAP	P-3	01-A-ESC-00X291-I-BK
Sinthuphan, Vatanavalee[a]	F	ESCAP	ESCAP	P-3	01-B-ESC-00X267-I-BA
Aguirre, Norma	F	DM	DM	P-4	01-A-DOM-001807-I-NY
Broch, Marie Louise	F	DGAACS	DGAACS	P-4	01-T-DGA-002143-I-NY
Macri, Angelo	M	DGAACS	DGAACS	P-4	01-T-DGA-002143-I-NY
Maeyama, Kikuko[a]	F	DPI	DPI	P-4	01-B-DPI-001748-I-NY
Nanayakkara, Joseph Rienzie	M	UNOG	UNOG	P-4	01-R-UNG-400684-I-GE
Roncada, Walter[b]	M	DM/OCSS	DM/OCSS	P-4	00-D-DOM-001411-E-NY
Serna Hidalgo, Braulio	M	ECLAC	ECLAC	P-4	01-E-ECL-00X287-I-ME
Taylor, Russell	M	DPI	DPI	P-4	01-T-DPI-002007-I-NY
Thorup-Hayes, Helene	F	DPI	OIOS	P-4	01-A-OIO-002070-I-NY
Yousif, Elias[a]	M	DGAACS	DGAACS	P-4	01-T-DGA-001882-I-NY
Atger, Nathalie	F	UNOV	UNOG	P-5	00-T-UNG-400511-I-GE
Ben Ali, Ferid	M	UNOG	UNOG	P-5	01-T-UNG-400681-I-GE
El Shaer, Ragab Mohamed[b]	M	DGAACS	DGAACS	P-5	01-T-DGA-001885-I-NY
Griffith, Alison Juliette[b]	F	DESA	DESA	P-5	01-F-ESA-001641-E-NY
Quenawy, Azza Abdel Hamid[b]	F	DGAACS	DGAACS	P-5	01-T-DGA-001885-I-NY
Tro, Bernadette	F	UNOG	UNOG	P-5	01-T-UNG-400595-I-GE
Placement					
Edwards, Claire	F	ESCAP	UNOV	P-3	01-T-UNV-609-VI
Hori, Yukie[c]	F	ESCAP	DESA	P-3	01-E-ESA-001522-I-NY
Stone, James	M	DGAACS	DGAACS	P-4	01-T-DGA-001903-I-NY
Otobo, Ejeviome Eloho[c]	M	ECA	DESA	D-1	01-E-ESA-001714-E-NY

[a] Alternate candidates approved by the Secretary-General in October and November 2001 in accordance with the provisions of ST/AI/1999/8.

[b] The Secretary-General approved a list of alternate candidates in accordance with the provisions outlined in administrative instruction ST/AI/1999/8.

[c] The Secretary-General approved the placement of the staff member against the post at his current level. The promotion of the staff member will be implemented when he has reached the established seniority in grade for accelerated promotion to the higher level.

United Nations ST/IC/2002/7

Secretariat

21 January 2002

Information circular*

To: Members of the staff

From: The Assistant Secretary-General for Human Resources Management

Subject: **Placement and promotion list for staff in the General Service and related categories**

1. The purpose of the present information circular is to inform staff members of recommendations made by the Appointment and Promotion Panel that have been approved by the Secretary-General in respect of placements and promotions.

2. This list, which includes staff in the General Service and related categories, is issued monthly to enhance transparency within the Secretariat.

3. In order to ensure equitable treatment in promoting staff members, implementation will continue under the terms of administrative instruction ST/AI/1999/8, that is, placements and promotions will be effective the first day of the month following their approval by the Secretary-General, subject to the availability of the post and the assumption of the higher-level functions.

4. The attached list includes placements and promotions approved in December 2001.

* Expiration date of the present information circular: 31 December 2002

02-22272 (E) 280102

Annex

Placement and promotion
1 to 31 December 2001

Name	*Gender*	*Releasing department/office*	*Receiving department/office*	*Post level*	*Vacancy number*
Promotion					
Fajardo, Mercedes[a]	F	OLA	OLA	G-5	01-G-OLA-2047-G5
Nasser, Mohamed	M	DGAACS	DGAACS	G-7	01-G-DGA-2101-G7
Roger, Gilberte[b]	F	DGAACS	DGAACS	G-5	01-G-DGA-1912-G5
Taylor, Aurelia	F	DGAACS	DGAACS	G-5	01-G-DGA-2100-G5
Aye, Nyi[b,c]	M	DM/OPPBA	DM/OCSS	G-6	00-G-OCS-1296-G6
Ludlam, James[c]	M	DPI	DPI	G-7	01-G-DPI-1923-G7

[a] Alternate candidate approved by the Secretary-General in November 2001 in accordance with the provisions of ST/AI/1999/8.

[b] The Secretary-General approved the placement of the staff members against the post at their current level. The promotion of the staff members will be implemented when they have reached the established seniority in grade for accelerated promotion to the higher level.

[c] The Secretary-General approved a list of alternate candidates in accordance with the provisions outlined in administrative instruction ST/AI/1999/8.